STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

Report No. 2017-016
September 2016

LEON COUNTY
DISTRICT SCHOOL BOARD

Florida Education Finance Program
Full-Time Equivalent Student Enrollment
and
Student Transportation

For the Fiscal Year Ended
June 30, 2015

Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2014-15 fiscal year, Jackie Pons served as Superintendent and the following individuals served as Board members:

Board Member	District No.
Forrest Van Camp, Chair to 11-17-2014	1
Alva Swafford Striplin from 11-18-2014	1
Dee Crumpler	2
Maggie B. Lewis-Butler, Vice Chair to 11-17-2014, Chair from 11-18-14	3
Dee Dee Rasmussen, Vice Chair from 11-18-14	4
Georgia M. “Joy” Bowen	5

The team leader was John Ray Speaks, Jr., CPA, 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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LEON COUNTY DISTRICT SCHOOL BOARD

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SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL), Career Education 9-12, and student transportation, the Leon County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. Specifically:

- Of the 159 teachers in our test, 30 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies. Eleven of the 159 teachers (7 percent) in our test taught at charter schools and 3 of the 30 teachers with exceptions (10 percent) taught at charter schools.
- We noted exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 40 of the 97 students in our ESOL test and 10 of the 76 students in our Career Education 9-12 test. Eleven of the 97 students (11 percent) in our ESOL test attended charter schools and 4 of the 40 students with exceptions (10 percent) attended charter schools. None of the students in our Career Education 9-12 test attended charter schools.
- We noted exceptions involving the reported ridership classification or eligibility for State transportation funding for 68 of the 465 students in our student transportation test.

Noncompliance related to the reported FTE student enrollment resulted in 71 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to negative 12.6556 (9.0891 applicable to District schools other than charter schools and 3.5665 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 50.2645 (46.0111 applicable to District schools other than charter schools and 4.2534 applicable to charter schools). Noncompliance related to student transportation resulted in 14 findings and a proposed net adjustment of negative 115 students.

The weighted adjustments to the FTE student enrollment 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 student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2015, was $4,031.77 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative $202,655 (negative 50.2645 times $4,031.77), of which $185,506 is applicable to District schools other than charter schools and a negative $17,149 is applicable to charter schools.

We have not presented an estimate of the potential dollar effect of our proposed adjustments to student transportation because there is no equivalent method for making such an estimate.

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

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Leon County, Florida. Those services are provided primarily to prekindergarten through 12th -grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Leon County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 48 District schools other than charter schools, 5 charter schools, 1 District cost center, and 3 virtual education cost centers serving prekindergarten through 12th-grade students. For the fiscal year ended June 30, 2015, State funding totaling $105.9 million was provided through the FEFP to the District for the District-reported 33,557.85 unweighted FTE as recalibrated, which included 1,583.41 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

Florida school districts receive State funding through the FEFP to serve prekindergarten through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student costs for equivalent educational programs due to sparsity and dispersion of student population.

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 student enrollment. For brick and mortar school students, one student would be reported as 1.0 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, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes

less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

For the 2013-14 school year and beyond, all FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for 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 student enrollment reported for the student by all school districts, including the Florida Virtual School 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 student enrollment reported for extended school year periods and the DJJ FTE student enrollment reported 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 Exceptional Student Education 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 $5.1 million for student transportation as part of the State funding through the FEFP.

AUDITOR GENERAL
STATE OF FLORIDA

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

INDEPENDENT AUDITOR'S REPORT
ON FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

We have examined the Leon County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education (SBE) Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2014-15* 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 with State requirements 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 supporting management's assertion 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 disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of FTE student enrollment as reported under the FEFP for teachers and students in our English for Speakers of Other Languages (ESOL) and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements mentioned above involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL and Career Education 9-12, the Leon County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2015.

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[1] 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 that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements or on compliance and other matters; accordingly, we express no such opinions. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported FTE student enrollment 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.

[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.

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 SBE, 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
August 31, 2016

SCHEDULE A

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

Reported FTE

The funding provided by the Florida Education Finance Program (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, English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE), and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2015, the Leon County District School Board (District) reported to the Department of Education 33,557.85 unweighted FTE as recalibrated, which included 1,583.41 unweighted FTE as recalibrated for charter schools, at 48 District schools other than charter schools, 5 charter schools, 1 District cost center, and 3 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the Department of Education for schools and students for the fiscal year ended June 30, 2015. (See NOTE B.) The population of schools (57) 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 (14,683) 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 on-the-job training.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 40 of the 97 students in our ESOL test[2] and 10 of the 76 students in our Career Education 9-12 test.[3] Eleven of the 97 students (11 percent) in our ESOL test attended charter schools and 4 of the 40 students with exceptions (10 percent) attended charter schools. None of the students in our Career Education 9-12 test attended charter schools.

[2] For ESOL, the material noncompliance is composed of Findings 2, 3, 4, 8, 14, 17, 18, 19, 27, 28, 34, 41, 42, 43, 44, 50, 51, 52, 57, 64, and 65 on *SCHEDULE D*.

[3] For Career Education 9-12, the material noncompliance is composed of Findings 5, 11, 12, 38, 39, 46, 53, and 54 on *SCHEDULE D*.

Our populations and tests of schools and students are summarized as follows:

Programs	Number of Schools Population	Number of Schools Test	Number of Students at Schools Tested Population	Number of Students at Schools Tested Test	Students with Exceptions	Recalibrated Unweighted FTE Population	Recalibrated Unweighted FTE Test	Proposed Adjustments
Basic	54	19	11,376	195	15	25,900.0300	161.6388	40.7606
Basic with ESE Services	54	18	2,659	130	11	6,390.5800	118.1814	(2.0173)
ESOL	39	12	257	97	40	383.0700	68.7304	(27.9184)
ESE Support Levels 4 and 5	34	13	289	177	16	381.7500	157.8214	(11.8519)
Career Education 9-12	6	4	102	76	10	502.4200	21.4025	(11.6286)
All Programs	57	20	14,683	675	92	33,557.8500	527.7745	(12.6556)

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (446, of which 420 are applicable to District schools other than charter schools and 26 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 English Language Learner (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.

We noted the following material noncompliance: 30 of the 159 teachers in our test did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.[4] Eleven of the 159 teachers (7 percent) in our test taught at charter schools and 3 of the 30 teachers with exceptions (10 percent) 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 student enrollment and the computation of their financial impact is the responsibility of the Department of Education.

[4] For teachers, the material noncompliance is composed of Findings 1, 9, 13, 15, 20, 26, 31, 32, 35, 36, 45, 55, 58, 59, 66, 67, and 69 on *SCHEDULE D*.

SCHEDULE B

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

District Schools Other Than Charter Schools		Proposed Net	Cost	Weighted
No.	Program (1)	Adjustment (2)	Factor	FTE (3)
101	Basic K-3	13.8771	1.126	15.6256
102	Basic 4-8	8.7116	1.000	8.7116
103	Basic 9-12	16.7006	1.004	16.7674
111	Grades K-3 with ESE Services	.9997	1.126	1.1257
112	Grades 4-8 with ESE Services	.5387	1.000	.5387
113	Grades 9-12 with ESE Services	(2.5555)	1.004	(2.5657)
130	ESOL	(23.9808)	1.147	(27.5060)
254	ESE Support Level 4	(8.3216)	3.548	(29.5250)
255	ESE Support Level 5	(3.4303)	5.104	(17.5083)
300	Career Education 9-12	(11.6286)	1.004	(11.6751)
	Subtotal	(9.0891)		(46.0111)

Charter Schools		Proposed Net	Cost	Weighted
No.	Program (1)	Adjustment (2)	Factor	FTE (3)
101	Basic K-3	2.3994	1.126	2.7017
102	Basic 4-8	(.9281)	1.000	(.9281)
112	Grades 4-8 with ESE Services	(1.0002)	1.000	(1.0002)
130	ESOL	(3.9376)	1.147	(4.5164)
255	ESE Support Level 5	(.1000)	5.104	(.5104)
	Subtotal	(3.5665)		(4.2534)

Total of Schools		Proposed Net	Cost	Weighted
No.	Program (1)	Adjustment (2)	Factor	FTE (3)
101	Basic K-3	16.2765	1.126	18.3273
102	Basic 4-8	7.7835	1.000	7.7835
103	Basic 9-12	16.7006	1.004	16.7674
111	Grades K-3 with ESE Services	.9997	1.126	1.1257
112	Grades 4-8 with ESE Services	(.4615)	1.000	(.4615)
113	Grades 9-12 with ESE Services	(2.5555)	1.004	(2.5657)
130	ESOL	(27.9184)	1.147	(32.0224)
254	ESE Support Level 4	(8.3216)	3.548	(29.5250)
255	ESE Support Level 5	(3.5303)	5.104	(18.0187)
300	Career Education 9-12	(11.6286)	1.004	(11.6751)
	Total	(12.6556)		(50.2645)

Notes: (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) STUDENT ENROLLMENT

		Proposed Adjustments (1)			
No.	Program	#0021	#0071	#0204	Balance Forward
101	Basic K-3	.....	1.2660	.....	1.2660
102	Basic 4-8	.....	2.0041	.....	2.0041
103	Basic 9-12	2.2530	.....	2.6591	4.9121
111	Grades K-3 with ESE Services	.....	.....	.....	.0000
112	Grades 4-8 with ESE Services	.....	.....	.....	.0000
113	Grades 9-12 with ESE Services	(.5700)	.....	.....	(.5700)
130	ESOL	(1.6830)	(3.2701)	.....	(4.9531)
254	ESE Support Level 4	.....	.....	.....	.0000
255	ESE Support Level 5	.....	.....	.....	.0000
300	Career Education 9-12	(.0434)	.....	(3.9287)	(3.9721)
Total		(.0434)	.0000	(1.2696)	(1.3130)

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

No.	Brought Forward	Proposed Adjustments (1) #0231	#0381	#0411	#0431	Balance Forward
101	1.2660	.....	5.2836	.....	2.5704	9.1200
102	2.0041	1.6850	1.4851	.....	.....	5.1742
103	4.9121	.....	.....	.0954	.....	5.0075
111	.0000	.....	.9997	.....	.....	.9997
112	.0000	.....	.....	.....	.5387	.5387
113	(.5700)	.....	.....	.....	.....	(.5700)
130	(4.9531)	(1.6850)	(6.7687)	.....	(2.5704)	(15.9772)
254	.0000	.....	(.9997)	.6585	(.5387)	(.8799)
255	.0000	.....	.....	(.9161)	.....	(.9161)
300	(3.9721)	.....	.....	.....	.....	(3.9721)
Total	(1.3130)	.0000	.0000	(.1622)	.0000	(1.4752)

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

		Proposed Adjustments (1)				
No.	**Brought Forward**	**#0452**	**#0521**	**#1091**	**#1141**	**Balance Forward**
101	9.1200	.....	1.7583	.....	.....	10.8783
102	5.1742	2.9091	.4284	.....	.....	8.5117
103	5.0075	.7745	.....	8.3870	2.6149	16.7839
111	.9997	.....	.....	.....	.....	.9997
112	.5387	.....	.....	.....	.....	.5387
113	(.5700)	(.4998)	.....	(1.0000)	(.4857)	(2.5555)
130	(15.9772)	.....	(.4284)	(2.5531)	(1.8234)	(20.7821)
254	(.8799)	(7.1832)	(.7583)	.....	.....	(8.8214)
255	(.9161)	.....	(1.0000)	(.5001)	(.5143)	(2.9305)
300	(3.9721)	.....	.....	(7.0107)	(.6458)	(11.6286)
Total	(1.4752)	(3.9994)	.0000	(2.6769)	(.8543)	(9.0058)

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

No.	Brought Forward	Proposed Adjustments (1) #1171	#1202	#1421*	#1441*	Balance Forward
101	10.8783	.....	2.9988	.....	2.3994	16.2765
102	8.5117	.....	.1999	.....	(.9281)	7.7835
103	16.7839	.....	.....	.....	.....	16.7839
111	.9997	.....	.....	.....	.....	.9997
112	.5387	.....	.....	.....	(1.0002)	(.4615)
113	(2.5555)	.....	.....	.....	.....	(2.5555)
130	(20.7821)	.....	(3.1987)	.....	(3.9376)	(27.9184)
254	(8.8214)	.4998	.....	.....	.....	(8.3216)
255	(2.9305)	(.4998)	.....	(.1000)	.....	(3.5303)
300	(11.6286)	.....	.....	.....	.....	(11.6286)
Total	(9.0058)	.0000	.0000	(.1000)	(3.4665)	(12.5723)

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

*Charter School

No.		Brought Forward	Proposed Adjustments (1) #7006	Total
101	Basic K-3	16.2765	.....	16.2765
102	Basic 4-8	7.7835	.....	7.7835
103	Basic 9-12	16.7839	(.0833)	16.7006
111	Grades K-3 with Exceptional Student Education (ESE) Services	.9997	.....	.9997
112	Grades 4-8 with ESE Services	(.4615)	.....	(.4615)
113	Grades 9-12 with ESE Services	(2.5555)	.....	(2.5555)
130	ESOL	(27.9184)	.....	(27.9184)
254	ESE Support Level 4	(8.3216)	.....	(8.3216)
255	ESE Support Level 5	(3.5303)	.....	(3.5303)
300	Career Education 9-12	(11.6286)	.....	(11.6286)
Total		(12.5723)	(.0833)	(12.6556)

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

FINDINGS AND PROPOSED ADJUSTMENTS
FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

Overview

Management is responsible for determining that the FTE student enrollment as reported under the Florida Education Finance Program (FEFP) is 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 (SBE) Rules, Chapter 6A-1, Florida Administrative Code (FAC); and the *FTE General Instructions 2014-15* issued by the Department of Education. Except for the material noncompliance involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL) and Career Education 9-12, the Leon County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2015. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings	**Proposed Net Adjustments (Unweighted FTE)**
Our examination included the July and October 2014 reporting survey periods and the February and June 2015 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2014 reporting survey period or the February 2015 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.	
Leon High School (#0021)	
1. [Ref. 2171/72] Two teachers who taught Language Arts to a class that included an English Language Learner (ELL) student were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. Since the student involved is cited in Finding 2 (Ref. 2101), we present this disclosure Finding with no proposed adjustment.	.0000
2. [Ref. 2101] An ELL Committee was not convened and the English language proficiency was not assessed by October 1 to consider one student's continued ESOL placement beyond 3 years from the student's Date Entered United States School (DEUSS). We also noted that the student's file did not contain an *ELL Student Plan* covering the 2014-15 school year or evidence that the student's parents were notified of their child's ESOL placement. We propose the following adjustment:	

Findings		Proposed Net Adjustments (Unweighted FTE)
Leon High School (#0021) (Continued)		
103 Basic 9-12	.6732	
130 ESOL	(.6732)	.0000

3. [Ref. 2102] The *ELL Student Plan* for one student enrolled in the ESOL Program was not reviewed and updated for the 2014-15 school year. We propose the following adjustment:

103 Basic 9-12	.6732	
130 ESOL	(.6732)	.0000

4. [Ref. 2103] The file for one ELL student enrolled in the ESOL Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.3366	
130 ESOL	(.3366)	.0000

5. [Ref. 2104] The timecard for one Career Education 9-12 student who participated in on-the-job training (OJT) supported fewer work hours than was reported. We propose the following adjustment:

300 Career Education 9-12	(.0434)	(.0434)

6. [Ref. 2105] The course schedule for one Exceptional Student Education (ESE) student incorrectly included a portion of the student's 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 adjustment:

103 Basic 9-12	(.4300)	
113 Grades 9-12 with ESE Services	.4300	.0000

7. [Ref. 2106] The file for one ESE student did not contain an *Educational Plan* (*EP*) covering the 2014-15 school year. We propose the following adjustment:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000
		(.0434)

Findings		Proposed Net Adjustments (Unweighted FTE)

Sabal Palm Elementary School (#0071)

8. [Ref. 7101] ELL Committees were not convened by October 1 to consider two students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that the English language proficiency of one of the students was not assessed by October 1 and the student's file did not contain an *ELL Student Plan* covering the 2014-15 school year. We propose the following adjustment:

102 Basic 4-8	1.3161	
130 ESOL	(1.3161)	.0000

9. [Ref. 7171/72/73/75/76/77] Six teachers who taught Primary Language Arts to classes that included ELL students were not properly certified to teach ELL students and were not approved (Ref. 7173/75), or were not approved until after the October 2014 reporting survey period (Ref. 7171/72/76/77), by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of three of the six teachers' (Ref. 7171/73/75) out-of-field status. Additionally, one teacher (Ref. 7171) had earned only 240 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. No adjustment was proposed for one of the teachers (Ref. 7172) since the students involved are cited in Finding 8 (Ref. 7101). We propose the following adjustments:

Ref. 7171		
101 Basic K-3	.6330	
130 ESOL	(.6330)	.0000
Ref. 7173		
102 Basic 4-8	.5047	
130 ESOL	(.5047)	.0000
Ref. 7175		
102 Basic 4-8	.1833	
130 ESOL	(.1833)	.0000
Ref. 7176		
101 Basic K-3	.3165	
130 ESOL	(.3165)	.0000
Ref. 7177		
101 Basic K-3	.3165	
130 ESOL	(.3165)	.0000
		.0000

Findings	Proposed Net Adjustments (Unweighted FTE)

Sail High School (#0204)

10. [Ref. 20401] School staff utilized the District's customized Web-based system (Pinpoint) that continuously uploads to the District's Genesis Student Information Systems (Genesis) reporting software for student attendance management. Our examination of the School's attendance record keeping procedures disclosed that procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, our review of the *Teachers Missing Attendance* reports generated from Genesis that were to be utilized by school staff to verify that teachers had recorded period-by-period attendance disclosed that several teachers did not record period-by-period attendance for every class period on a daily basis. Because student attendance records default to "present" when attendance is not recorded, the teachers' failure to record student attendance could result in incorrectly reporting students as in attendance who were not actually in attendance during the 11-day survey period. We noted that attendance for two students (not in our original test) was incorrectly reported for FEFP funding as noted above. Accordingly, we propose the following adjustment:

103 Basic 9-12	(.9274)	(.9274)

11. [Ref. 20402] The timecard for one Career Education 9-12 student indicated that the student was working at the designated OJT site during the same time period that the student was scheduled for an on-campus course. We propose the following adjustment:

300 Career Education 9-12	(.0937)	(.0937)

12. [Ref. 20404] The timecard for one Career Education 9-12 student who participated in OJT indicated that the student did not work during the survey week of the October 2014 reporting survey period. We propose the following adjustment:

300 Career Education 9-12	(.2485)	(.2485)

13. [Ref. 20471/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers held certification in Art (Ref. 20471) or Drama (Ref. 20472) but taught courses that required certification in Business Education. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

Findings		Proposed Net Adjustments (Unweighted FTE)
Sail High School (#0204) (Continued)		
Ref. 20471		
103 Basic 9-12	2.6837	
300 Career Education 9-12	(2.6837)	.0000
Ref. 20472		
103 Basic 9-12	.9028	
300 Career Education 9-12	(.9028)	.0000
		(1.2696)

John G. Riley Elementary School (#0231)

14. [Ref. 23101] ELL Committees were not convened by October 1 to consider two students' continued ESOL placement beyond 3 years from the students' DEUSS. We propose the following adjustment:

102 Basic 4-8	1.2852	
130 ESOL	(1.2852)	.0000

15. [Ref. 23171] One teacher who taught Primary Language Arts to a class that included ELL students 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 ELL students were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.3998	
130 ESOL	(.3998)	.0000
		.0000

Gilchrist Elementary School (#0381)

16. [Ref. 38101] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	.9997	
254 ESE Support Level 4	(.9997)	.0000

17. [Ref. 38102] The file for one ELL student did not contain documentation to support the student's initial placement in the ESOL Program. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)
Gilchrist Elementary School (#0381) (Continued)		
101 Basic K-3	.8568	
130 ESOL	(.8568)	.0000

18. [Ref. 38103] Three ELL students were incorrectly reported in the ESOL Program. The students scored English proficient on all parts of the Comprehensive English Language Learning Assessment (CELLA) test and ELL Committees were not convened to consider the students' continued ESOL placements. We also noted the *ELL Student Plans* for two of these students were incomplete as the course schedules supporting the courses that would employ ESOL strategies were not made a part of the students' *ELL Student Plans* until after the February 2015 reporting survey period. We propose the following adjustment:

101 Basic K-3	2.1420	
130 ESOL	(2.1420)	.0000

19. [Ref. 38104] The *ELL Student Plans* for six students enrolled in the ESOL Program were incomplete as the course schedules supporting the courses that would employ ESOL strategies were not made a part of the students' *ELL Student Plans* until after the reporting survey periods. We propose the following adjustment:

101 Basic K-3	1.7136	
102 Basic 4-8	1.2852	
130 ESOL	(2.9988)	.0000

20. [Ref. 38171/72/75] 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 until February 10, 2015, which was after the October 2014 reporting survey period. We also noted that the letter notifying the parents of one teacher's out-of-field status in ESOL, was dated "Fall 2014;" consequently, we were unable to determine whether the parents had been notified of the teacher's out-of-field status prior to the October 2014 reporting survey period. Additionally, one of the teachers (Ref. 38172) had earned only 60 of the 240 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustments:

Ref. 38171		
101 Basic K-3	.2856	
130 ESOL	(.2856)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)
Gilchrist Elementary School (#0381) (Continued)		
Ref. 38172		
101 Basic K-3	.2856	
130 ESOL	(.2856)	.0000
Ref. 38175		
102 Basic 4-8	.1999	
130 ESOL	(.1999)	.0000
		.0000

Gretchen Everhart School (#0411)

21. [Ref. 41101] Our examination disclosed that student course schedules were incorrectly reported. The bell schedule provided by the school supported 1,775 instructional minutes weekly and met the minimum reporting of Class Minutes Weekly (CMW); however, the students' course schedules reported were not in agreement with the bell schedule. We noted varying ranges of differences from a low of 295 CMW to a high of 485 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the number of instructional minutes established in the individual school's bell schedule. Since most of the students were reported at only one school for the entire school year and the reported FTE was recalibrated to 1.0, this incorrect reporting does not affect their ultimate funding level. We are presenting this disclosure Finding with no proposed adjustments.

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22. [Ref. 41102] The course schedule for one ESE student was not fully reported. The reported FTE for one course was inadvertently not reported for the CMW that was provided, understating the student's reported FTE in the October 2014 reporting survey period. We propose the following adjustment:

255 ESE Support Level 5	.0812	.0812

23. [Ref. 41103] One ESE student was only scheduled to attend school part-time (1,140 CMW or .3800 FTE per survey) according to the student's *Individual Educational Plan* (*IEP*); however, the student was reported for 1,500 CMW (i.e., .5000 FTE per survey). We propose the following adjustment:

254 ESE Support Level 4	(.2400)	(.2400)

Findings		Proposed Net Adjustments (Unweighted FTE)

Gretchen Everhart School (#0411) (Continued)

24. [Ref. 41104] One ESE Student was not in attendance during the reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

255 ESE Support Level 5	(.0034)	(.0034)

25. [Ref. 41105] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

254 ESE Support Level 4	.9939	
255 ESE Support Level 5	(.9939)	.0000

26. [Ref. 41171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Mentally Handicapped but taught a course that required certification in Art. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.0954	
254 ESE Support Level 4	(.0954)	.0000
		(.1622)

Sealey Elementary Math and Science Magnet School (#0431)

27. [Ref. 43102] Two students were incorrectly reported in the ESOL Program. The students scored English proficient on all parts of the CELLA test and ELL Committees were not convened to consider the students' continued ESOL placements. We propose the following adjustment:

101 Basic K-3	1.7136	
130 ESOL	(1.7136)	.0000

28. [Ref. 43103] An ELL Committee was not convened and an English language proficiency assessment was not completed by October 1 to consider one student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

101 Basic K-3	.8568	
130 ESOL	(.8568)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Sealey Elementary Math and Science Magnet School (#0431) (Continued)

29. [Ref. 43104] A new *Matrix of Services* form for one ESE student was not prepared when the student's new *IEP* was developed that indicated a change in services. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5387	
254 ESE Support Level 4	(.5387)	.0000
		.0000

Pace Secondary School (#0452)

30. [Ref. 45201] School staff utilized Pinpoint for student attendance management. Our examination of the School's attendance record keeping procedures disclosed that procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, a daily log in sufficient detail was not maintained to support when and by whom the attendance data was recorded, changed, or deleted in Pinpoint and documentation of substitute teachers' attendance was not maintained. However, the School did maintain manual weekly attendance sheets and student sign-in (and out) sheets to support student attendance. We reviewed these manual documents and determined that six students (three students who were in our ESE Support Level 4 and 5 test) were not in attendance during the reporting survey period. Accordingly, we propose the following adjustment:

113 Grades 9-12 with ESE Services	(.4998)	
254 ESE Support Level 4	(3.4996)	(3.9994)

31. [Ref. 45271/72/73] Three teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers held certifications in ESE but taught courses that required certifications in Psychology (Ref. 45271), Reading, Math, and Social Science (Ref. 45272), or Reading (Ref. 45273). 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. 45271		
103 Basic 9-12	.2422	
254 ESE Support Level 4	(.2422)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Pace Secondary School (#0452) (Continued)

Ref. 45272		
102 Basic 4-8	2.7575	
254 ESE Support Level 4	(2.7575)	.0000
Ref. 45273		
102 Basic 4-8	.1516	
103 Basic 9-12	.5323	
254 ESE Support Level 4	(.6839)	.0000
		(3.9994)

Buck Lake Elementary School (#0521)

32. [Ref. 52171] One teacher who taught Primary Language Arts to a class that included one ELL student was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field until October 28, 2014, which was after the October 2014 reporting survey period. Since the student involved is cited in Finding 34, we present this disclosure Finding with no proposed adjustment.

33. [Ref. 52101] The *Matrix of Services* form for one ESE student included one Special Consideration point designated for students who have a total score of 21 points and rated Level 5 in four of the five domains. The student's *Matrix of Services* form totaled the required 21 points; however, the student was only rated a Level 5 in three of the five domains. We recalculated the *Matrix of Services* form and determined that the student should have been reported in Program No. 254 (ESE Support Level 4). We propose the following adjustment:

254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000

34. [Ref. 52103] One ELL student was incorrectly reported in the ESOL Program. The ELL Committee meeting notes did not document at least two criteria necessary to support the student's continued ESOL placement as prescribed by SBE Rule 6A-6.0902(2)(a)3., FAC. We propose the following adjustment:

102 Basic 4-8	.4284	
130 ESOL	(.4284)	.0000

Findings			Proposed Net Adjustments (Unweighted FTE)
Buck Lake Elementary School (#0521) (Continued)			
35. [Ref. 52173] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught courses that required certification in Elementary Education. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:			
	101 Basic K-3	1.7583	
	254 ESE Support Level 4	(1.7583)	.0000
			.0000
Lincoln High School (#1091)			
36. [Ref. 109172/73] Two teachers who taught Language Arts to classes that included ELL students 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 one of the teachers (Ref. 109172) had earned only 60 of the 240 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. Since the students involved are cited in Findings 41 and 44, we present this disclosure Finding with no proposed adjustment.			
			.0000
37. [Ref. 109101] School staff utilized Pinpoint for student attendance management. Our examination of the School's attendance record keeping procedures disclosed that procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, our review of the *Teachers Missing Attendance* reports generated from Genesis that were to be utilized by school staff to verify that teachers had recorded period-by-period attendance disclosed that several teachers did not record period-by-period attendance for every class period on a daily basis. Because student attendance records default to "present" when attendance is not recorded, the teachers' failure to record student attendance could result in incorrectly reporting students as in attendance who were not actually in attendance during the 11-day survey period. We noted that attendance for four students (one student was in our ESE Support Levels 4 and 5 test) were incorrectly reported for FEFP funding as noted above. Accordingly, we propose the following adjustment:			

Findings		Proposed Net Adjustments (Unweighted FTE)
Lincoln High School (#1091) (Continued)		
103 Basic 9-12	(1.1849)	
255 ESE Support Level 5	(.5001)	
300 Career Education 9-12	(.1640)	(1.8490)

38. [Ref. 109102] The timecard for one Career Education 9-12 student who participated in OJT 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	(.1640)	(.1640)

39. [Ref. 109103] One Career Education 9-12 student who participated in OJT was not in attendance during the October 2014 reporting survey period and should not have been reported for FEFP funding. We also noted that the student's timecards covering the October 2014 and February 2015 reporting survey periods were not signed by the student's instructional supervisor. We propose the following adjustment:

103 Basic 9-12	(.2458)	
300 Career Education 9-12	(.4181)	(.6639)

40. [Ref. 109105] The *EP* for one ESE student was not signed. We propose the following adjustment:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000

41. [Ref. 109106] We noted exceptions for five ELL students enrolled in the ESOL Program as follows: ELL Committees were not convened within 30 school days prior to two students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS and one of the two student's *ELL Student Plan* was not reviewed and updated for the 2014-15 school year, and three students were beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	1.6678	
130 ESOL	(1.6678)	.0000

42. [Ref. 109107] The *ELL Student Plan* for one ELL student enrolled in the ESOL Program was incomplete as the course schedule supporting the courses that would employ ESOL strategies was not made a part of the student's *ELL Student Plan* until after the February 2015 reporting survey period. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)
Lincoln High School (#1091) (Continued)		
103 Basic 9-12	.2460	
130 ESOL	(.2460)	.0000

43. [Ref. 109108] 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	.3361	
130 ESOL	(.3361)	.0000

44. [Ref. 109109] The *ELL Student Plan* for one ELL student enrolled in the ESOL Program was incomplete as the courses that would employ ESOL strategies were not indicated. We also noted that the ELL Committee that convened to consider the student's continued ESOL placement did not specifically document whether the student was to continue or not in the ESOL Program. We propose the following adjustment:

103 Basic 9-12	.3032	
130 ESOL	(.3032)	.0000

45. [Ref. 109171] One teacher was hired as an expert in the field to teach a Digital Design and Networking class; however, we could not determine that the teacher's documented specialization (Art) covered the subject area of the courses taught. We propose the following adjustment:

103 Basic 9-12	6.2646	
300 Career Education 9-12	(6.2646)	.0000
		(2.6769)

Lawton Chiles High School (#1141)

46. [Ref. 114101] One Career Education 9-12 student was not in attendance during the reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	(.2085)	
300 Career Education 9-12	(.2223)	(.4308)

47. [Ref. 114102] The *Matrix of Services* form that accompanied one ESE student's *IEP* was not printed and included in the student's file until after the February 2015 reporting survey period; consequently, we could not determine whether the *Matrix of Services* form was prepared on a timely basis (i.e., prior to the reporting survey period). We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)

Lawton Chiles High School (#1141) (Continued)

113 Grades 9-12 with ESE Services	.5143	
255 ESE Support Level 5	(.5143)	.0000

48. [Ref. 114103] The file for one ESE student did not contain an *EP* covering the October 2014 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.4998	
113 Grades 9-12 with ESE Services	(.4998)	.0000

49. [Ref. 114104] The file for one ESE student did not contain evidence that a General Education teacher had participated in the development of the student's *IEP*. We propose the following adjustment:

103 Basic 9-12	.5002	
113 Grades 9-12 with ESE Services	(.5002)	.0000

50. [Ref. 114105] The file for one ELL student enrolled in the ESOL Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.3228	
130 ESOL	(.3228)	.0000

51. [Ref. 114106] Two students were incorrectly reported in the ESOL Program. The students scored English proficient on all parts of the CELLA test and Level 3 on the *Florida Comprehensive Assessment Test* and ELL Committees were not convened to consider the students' continued ESOL placements. We also noted that the students' *ELL Student Plans* were incomplete as they did not identify any of the courses that were to employ ESOL strategies in the October 2014 reporting survey period. We propose the following adjustment:

103 Basic 9-12	1.0004	
130 ESOL	(1.0004)	.0000

52. [Ref. 114107] The file for one ELL student enrolled in the ESOL Program did not contain an *ELL Student Plan* that was reviewed and updated for the 2014-15 school year. We propose the following adjustment:

103 Basic 9-12	.1614	
130 ESOL	(.1614)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Lawton Chiles High School (#1141) (Continued)

53. [Ref. 114108] The timecard for one Career Education 9-12 student who participated in OJT supported less time than was reported. We propose the following adjustment:

300 Career Education 9-12	(.0087)	(.0087)

54. [Ref. 114109] The timecard covering the specific reporting survey periods for three Career Education 9-12 students who participated in OJT were not signed by the students' employers. We propose the following adjustment:

300 Career Education 9-12	(.4148)	(.4148)

55. [Ref. 114171] One teacher who taught Language Arts to a class that included ELL students 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 ELL students were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.3388	
130 ESOL	(.3388)	.0000
		(.8543)

Roberts Elementary School (#1171)

56. [Ref. 117101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

254 ESE Support Level 4	.4998	
255 ESE Support Level 5	(.4998)	.0000
		.0000

J. Michael Conley Elementary School (#1202)

57. [Ref. 120201] Three students were incorrectly reported in the ESOL Program. The students scored English proficient on all parts of the CELLA test and ELL Committees were not convened to consider the students' continued ESOL placements. We propose the following adjustment:

101 Basic K-3	2.4562	
130 ESOL	(2.4562)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

J. Michael Conley Elementary School (#1202) (Continued)

58. [Ref. 120271] One teacher who taught Primary Language Arts to a class that included an ELL student had earned only 120 of the 240 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1999	
130 ESOL	(.1999)	.0000

59. [Ref. 120272] One teacher was teaching out of field in ESOL and the parents of the ELL students were not notified of the teacher's out-of-field status in. We propose the following adjustment:

101 Basic K-3	.5426	
130 ESOL	(.5426)	.0000
		.0000

Success Academy at Ghazvini Learning Center (#1211)

60. [Ref. 121101] Our examination disclosed that student course schedules were incorrectly reported. The bell schedule provided by the school supported 1,660 instructional minutes weekly and met the minimum reporting of CMW; however, the students' course schedules reported were not in agreement with the bell schedule. The students were reported for 1,900 CMW resulting in differences of 240 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the number of instructional minutes established in the individual school's bell schedule. Since most of the students were reported at only one school for the entire school year and the reported FTE was recalibrated to 1.0, this incorrect reporting does not affect their ultimate funding level. We are presenting this disclosure Finding with no proposed adjustments.

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61. [Ref. 121102] The course schedules for the 15 students selected for testing (11 students were in our Basic test and 4 students were in our Basic with ESE Services test) reflected instructional time in course numbers that were unrelated to the actual subject areas of instruction provided to the students. The instruction provided was for various Basic subject area and elective courses but were reported as either course

(Finding Continues on Next Page)

Findings		Proposed Net Adjustments (Unweighted FTE)

Success Academy at Ghazvini Learning Center (#1211) (Continued)

number 1700320 (Research 3) or course number 1700010 (Middle/Junior Research 2). We inquired of School management and were informed that the students reported with these course numbers were receiving instruction through a computer-aided blended learning model of instruction involving multiple courses and that only at the time of completion would the course numbers be updated to reflect the actual courses that the student had taken. The course schedules should have been reported with the course numbers associated with the actual instruction provided rather than the alternative course numbers. Since we were able to determine that the students were otherwise taking full schedules (i.e. 1,500 CMW), we present this disclosure Finding with no proposed adjustment.

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Imagine Charter School at Evening Rose (#1421)

62. [Ref. 142101] Our examination disclosed that student course schedules were incorrectly reported. The bell schedule provided by the school supported 1,850 instructional minutes weekly and met the minimum reporting of CMW; however, the students' course schedules reported were not in agreement with the bell schedule. We noted varying ranges of differences from a low of 85 CMW to a high of 215 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the number of instructional minutes established in the individual school's bell schedule. Since most of the students were reported at only one school for the entire school year and the reported FTE was recalibrated to 1.0, this incorrect reporting does not affect their ultimate funding level. We are presenting this disclosure Finding with no proposed adjustments.

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63. [Ref. 142102] The homebound instructor's contact log for one ESE student enrolled in the Hospital and Homebound Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

255 ESE Support Level 5	(.1000)	(.1000)
		(.1000)

Findings	Proposed Net Adjustments (Unweighted FTE)

Governor's Charter School (#1441)

64. [Ref. 144101] During our examination of the School's student attendance records, we made inquiries with the School's Administration and Instructional Staff and were advised that the students' daily attendance activity was to be recorded by teachers during the 2014-15 school year as follows: (1) electronically in Pinpoint; (2) electronically in the Charter School Management Company's attendance recording software (PowerSchool); and (3) manually on an *FTE Week Attendance* sheet during the reporting survey periods.

We performed a review of these three methodologies to gain an understanding sufficient to determine the eligibility for our test students. Our review disclosed the following deficiencies:

- We reviewed the *Attendance Archive Reports* that detail the attendance transaction history of the School's data from Pinpoint and were unable to find documentation to support that, during the October 2014 reporting survey period, 13 of the 34 teachers had recorded student attendance and that, during the February 2015 reporting survey period, 15 of the 36 teachers had recorded student attendance. Further, since Pinpoint uploads to Genesis, we examined the *Log of Teacher's Attendance Activity* from Genesis that revealed the dates on which a teacher had recorded attendance, and noted that none of the 13 or 15 teachers, respectively, were listed in Genesis as having any attendance activity during the October 2014 and February 2015 reporting survey periods.
- The *PowerTeacher Attendance Reports* from PowerSchool that were required by the Charter School's Management Company to document whether teachers had actually recorded attendance for a given day were not available at the time of our examination and could not be subsequently located for either the October 2014 or February 2015 reporting survey periods. We also noted that the PowerSchool attendance software did not have a proper audit trail or record of when and by whom student attendance records were recorded or changed.
- Our review of the *FTE Week Attendance* sheets disclosed that the documents covering the February 2015 reporting survey period were not available at the time of our examination and could not be subsequently located.

Findings			Proposed Net Adjustments (Unweighted FTE)

Governor's Charter School (#1441) (Continued)

We concluded that, due to the above-described deficiencies, sufficient safeguards were not in place to ensure the student attendance records were always complete, accurate, and maintained in auditable format, contrary to SBE Rules 6A-1.044 and 6A-1.04513, FAC, and the Florida Department of Education's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. Specifically, we found that the PowerSchool records deficiencies were such that we could not place reliance on PowerSchool in validating the eligibility of the students in our test. However, after reviewing the *Attendance Archive Reports* maintained in Pinpoint and the *Log of Teacher's Attendance Activity* report generated from Genesis, and comparing this attendance activity with the manual records (*FTE Week Attendance* sheets and corresponding tardy slips) that were available during the reporting survey periods, we determined that reliance could be placed on the attendance records in Pinpoint and, ultimately, in Genesis.

As a result, we were able to validate all but seven of our test students' attendance eligibility (three students were in our Basic test, two students were in our Basic with ESE Services test, and two students were in our ESOL test) who were reported in the February 2015 reporting survey period. Accordingly, we propose the following adjustment:

101 Basic K-3	(.6350)	
102 Basic 4-8	(.9999)	
112 Grades 4-8 with ESE Services	(1.0002)	
130 ESOL	(.8314)	(3.4665)

65. [Ref. 144102] Four ELL students (two of students were also included in Finding 64 (Ref. 144101) for the February 2015 reporting survey period) were incorrectly reported in the ESOL Program. The students scored English proficient on all parts of the CELLA test and ELL Committees were not convened to consider the students' continued ESOL placements. We also noted that the file for one of the students did not contain documentation to support the student's initial placement in the ESOL Program. We propose the following adjustment:

101 Basic K-3	2.6294	
130 ESOL	(2.6294)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Governor's Charter School (#1441) (Continued)

66. [Ref. 144171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education but taught a course that required certification in General Science. We also noted that the parents of the student were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.0718	
130 ESOL	(.0718)	.0000

67. [Ref. 144172/73] Two teachers who taught Primary Language Arts to classes that included ELL students were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. No adjustment was made for one teacher (Ref. 144172) as the students involved was cited in Findings 64 and 65. We propose the following adjustment:

Ref. 144173		
101 Basic K-3	.4050	
130 ESOL	(.4050)	.0000
		(3.4665)

Leon County Virtual School Franchise (#7004)

68. [Ref. 700401] Our review of the school's FTE reporting procedures disclosed that the school was not reporting the students' successfully completed virtual instruction courses when the students were also scheduled for full-time on-campus instruction. The *FTE General Instructions 2014-15* state that "school districts should report all FTE student enrollment regardless of the 1.0 cap." Ultimately, this did not affect the students' overall FTE funding; thus, we present this disclosure Finding with no proposed adjustment.

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69. [Ref. 700471] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education but taught a course that required certification in English. We also noted that the parents of the students were not notified of the teacher's out-of-field status. Since the FTE involved was already reported in Basic programs, we present this Finding with no proposed adjustment.

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Findings		Proposed Net Adjustments (Unweighted FTE)
Leon Virtual Instruction Course Offerings (#7006)		
70. [Ref. 700601] Our review of the school's FTE reporting procedures disclosed that the school was not reporting the students' successfully completed virtual instruction courses when the students were also scheduled for full-time on-campus instruction. The *FTE General Instructions 2014-15* state that "school districts should report all FTE student enrollment regardless of the 1.0 cap." Ultimately, this did not affect the students' overall FTE funding; thus, we present this disclosure Finding with no proposed adjustment.		
		.0000
71. [Ref. 700602] One Basic virtual education student did not meet the eligibility requirements of Section 1002.455, Florida Statutes; consequently, the student was not eligible for part-time enrollment in a District virtual instruction program. We propose the following adjustment:		
103 Basic 9-12	(.0833)	(.0833)
		(.0833)
Proposed Net Adjustment		**(12.6556)**

RECOMMENDATIONS AND REGULATORY CITATIONS
FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) written procedures are developed to ensure compliance with the Department of Education's *Comprehensive Management Information System Automated Student Attendance Recordkeeping Handbook*, including a procedure for maintaining an audit trail that identifies all additions, changes, and deletions made to student attendance records; (2) detailed written procedures are developed to account for the complete and proper recording of attendance activity and that properly describe the responsibilities of School personnel in maintaining sufficient documentation to support that attendance is accurately kept and monitored in compliance with those written procedures; (3) course numbers and related FTE reported for Florida Education Finance Program (FEFP) funding accurately reflect the underlying subject area of instruction provided to the students; (4) only students in membership and in attendance at least 1 day during the 11-day survey period are reported with the survey's results and the related source attendance records are retained to support this reporting; (5) students' schedules are reported in accordance with the actual instructional time in accordance with the School's bell schedule; (6) students are reported in the proper funding categories for the correct amount of FTE and have adequate documentation to support that reporting, (7) *Educational Plans* (*EPs*) and *Individual Educational Plans* (*IEPs*) are timely prepared and signed by the required participants; (8) Exceptional Student Education (ESE) students are reported in accordance with the students' *Matrix of Services* forms that are timely prepared and accurately scored; (9) evidence is maintained to support that the *Matrix of Services* forms have been reviewed and updated when the students' *IEPs* are prepared and reflect the *IEP* services in effect during the reporting survey period; (10) homebound teachers' contact logs are retained to support the students' reporting in the Hospital and Homebound Program; (11) student files contain proper documentation to support each student's placement in the English for Speakers of Other Languages (ESOL) Program; (12) *English Language Learner (ELL) Student Plans* are timely prepared and updated and include students' course schedules supporting the courses that would employ ESOL strategies; (13) the English language proficiency of students being considered for continuation of their ESOL placements (beyond the initial 3-year base period) is assessed within 30 school days prior to the students' Date Entered United States School (DEUSS) or by October 1 if the students' DEUSS falls within the first 2 weeks of the school year and ELL Committees are timely convened subsequent to these assessments; (14) parents are timely notified of their child's ESOL placement; (15) ELL students are not reported beyond the maximum 6-year period allowed for State funding of ESOL; (16) students assessed English language proficient are placed or retained in the ESOL Program based on the placement recommendations of ELL Committees that have considered and documented the criteria specified by State Board of Education (SBE) Rule 6A-6.0902(2)(a)3., Florida Administrative Code; (17) students in Career Education 9-12 and who participated in on-the-job training are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (18) only virtual education students who have met the eligibility criteria for placement in a District virtual education

program are enrolled in virtual education courses; (19) only virtual courses that have been successfully completed are reported for FEFP funding; (20) teachers are either properly certified or documentation is maintained to support that the teachers are experts in the field, and if out of field, are approved to teach out of field by the District or Charter School Boards; (21) ESOL teachers earn the appropriate in-service training points as required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines; and (22) parents are appropriately notified of teachers' out-of-field status.

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

REGULATORY CITATIONS

Reporting

Section 1007.271(21), Florida Statutes, *Dual Enrollment Programs*
Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*
Section 1011.61, Florida Statutes, *Definitions*
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
SBE Rule 6A-1.0451, Florida Administrative Code, *Florida Education Finance Program Student Membership Surveys*
SBE Rule 6A-1.045111, Florida Administrative Code, *Hourly Equivalent to 180-Day School Year*
SBE Rule 6A-1.04513, Florida Administrative Code, *Maintaining Auditable FTE Records*
FTE General Instructions 2014-15

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*
SBE Rule 6A-1.044(3) and (6)(c), Florida Administrative Code, *Pupil Attendance Records*
SBE Rule 6A-1.04513, Florida Administrative Code, *Maintaining Auditable FTE Records*
FTE General Instructions 2014-15
Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

ESOL

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*
Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*
SBE Rule 6A-6.0901, Florida Administrative Code, *Definitions Which Apply to Programs for English Language Learners*
SBE Rule 6A-6.0902, Florida Administrative Code, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*
SBE Rule 6A-6.09021, Florida Administrative Code, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*

SBE Rule 6A-6.09022, Florida Administrative Code, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*

SBE Rule 6A-6.0903, Florida Administrative Code, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*

SBE Rule 6A-6.09031, Florida Administrative Code, *Post Reclassification of English Language Learners (ELLs)*

SBE Rule 6A-6.0904, Florida Administrative Code, *Equal Access to Appropriate Instruction for English Language Learners*

Career Education On-The-Job Attendance

SBE Rule 6A-1.044(6)(c), Florida Administrative Code, *Pupil Attendance Records*

Career Education On-The-Job Funding Hours

SBE Rule 6A-6.055(3), Florida Administrative Code, *Definitions of Terms Used in Vocational Education and Adult Programs*

FTE General Instructions 2014-15

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*

SBE Rule 6A-6.03028, Florida Administrative Code, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*

SBE Rule 6A-6.03029, Florida Administrative Code, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*

SBE Rule 6A-6.0312, Florida Administrative Code, *Course Modifications for Exceptional Students*

SBE Rule 6A-6.0331, Florida Administrative Code, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*

SBE Rule 6A-6.0334, Florida Administrative Code, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*

SBE Rule 6A-6.03411, Florida Administrative Code, *Definitions, ESE Policies and Procedures, and ESE Administrators*

SBE Rule 6A-6.0361, Florida Administrative Code, *Contractual Agreement with Nonpublic Schools and Residential Facilities*

Matrix of Services Handbook (2012 Revised Edition)

Teacher Certification

Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*

Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*

SBE Rule 6A-1.0502, Florida Administrative Code, *Non-certificated Instructional Personnel*

SBE Rule 6A-1.0503, Florida Administrative Code, *Definition of Qualified Instructional Personnel*

SBE Rule 6A-4.001, Florida Administrative Code, *Instructional Personnel Certification*

SBE Rule 6A-6.0907, Florida Administrative Code, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*
Section 1002.37, Florida Statutes, *The Florida Virtual School*
Section 1002.45, Florida Statutes, *Virtual Instruction Programs*
Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*
Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTE A – SUMMARY
FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

A summary discussion of the significant features of the Leon County District School Board (District), the Florida Education Finance Program (FEFP), the FTE, and related areas follows:

1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Leon County, Florida. Those services are provided primarily to prekindergarten through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education (SBE). The geographic boundaries of the District are those of Leon County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 48 District schools other than charter schools, 5 charter schools, 1 District cost center, and 3 virtual education cost centers serving prekindergarten through 12th-grade students. For the fiscal year ended June 30, 2015, State funding totaling $105.9 million was provided through the FEFP to the District for the District-reported 33,557.85 unweighted FTE as recalibrated, which included 1,583.41 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

Florida school districts receive State funding through the FEFP to serve prekindergarten through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population.

3. FTE Student Enrollment

The funding provided by the FEFP is based 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 student enrollment. For example, for prekindergarten through 3rd grade, 1.0 FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels 4 through 12, 1.0 FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six

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, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Recalibration of FTE to 1.0

For the 2013-14 school year and beyond, all FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for 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 the FTE student 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 the reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported for extended school year periods and the DJJ FTE student enrollment reported 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 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 2014-15 school year were conducted during and for the following weeks: survey period one was performed for July 7 through 11, 2014; survey period two was performed for October 13 through 17, 2014; survey period three was performed for February 9 through 13, 2015; and survey period four was performed for June 15 through 19, 2015.

7. Educational Programs

The FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are: (1) Basic, (2) English for Speakers of Other Languages, (3) Exceptional Student Education, and (4) Career Education 9-12.

8. Statutes and Rules

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

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

NOTE B – TESTING
FTE STUDENT ENROLLMENT

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment as reported under the FEFP to the Department of Education for the fiscal year ended June 30, 2015. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP. The following schools were selected for testing:

School	Findings
1. Leon High School	1 through 7
2. Sabal Palm Elementary School	8 and 9
3. Sail High School	10 through 13
4. John G. Riley Elementary School	14 and 15
5. Gilchrist Elementary School	16 through 20
6. Gretchen Everhart School	21 through 26
7. Sealey Elementary Math and Science Magnet School	27 through 29
8. Pace Secondary School	30 and 31
9. Buck Lake Elementary School	32 through 35
10. Lincoln High School	36 through 45
11. Lawton Chiles High School	46 through 55
12. Roberts Elementary School	56
13. J. Michael Conley Elementary School	57 through 59
14. Success Academy at Ghazvini Learning Center	60 and 61
15. Imagine Charter School at Evening Rose*	62 and 63
16. Governor's Charter School*	64 through 67
17. Leon County Virtual Instruction Program	NA
18. Leon Virtual School Franchise	68 and 69
19. Leon Virtual Instruction Course Offerings	70 and 71
20. Prekindergarten Program	NA

* Charter School

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

INDEPENDENT AUDITOR'S REPORT
ON STUDENT TRANSPORTATION

We have examined the Leon County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education (SBE) Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2014-15* 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 with State requirements 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 supporting management's assertion 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 disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP involving the students' reported ridership classification or eligibility for State transportation funding.

In our opinion, except for the material noncompliance with State requirements mentioned above involving the students' reported ridership classification or eligibility for State transportation funding, the Leon County District School Board complied, in all material respects, with State requirements relating to the

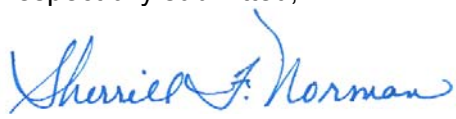
classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies considered to be significant deficiencies or material weaknesses[5] 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 that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements or on compliance and other matters, accordingly, we express no such opinions. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the students' reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

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 SBE, 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
August 31, 2016

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

POPULATIONS, TEST SELECTION, AND TEST RESULTS
STUDENT TRANSPORTATION

Any student who is transported by the Leon County District School Board (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 Exceptional Student Education 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 student transportation as reported to the Department of Education for the fiscal year ended June 30, 2015. (See NOTE B.) The population of vehicles (408) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for each reporting survey period. For example, a vehicle that transported students during the July and October 2014 and February and June 2015 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (23,056) 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
Hazardous Walking	1,038
Individuals with Disabilities Education Act – Prekindergarten through Grade 12, Weighted	1,822
All Other Florida Education Finance Program Eligible Students	20,196
Total	23,056

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.

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 67 of the 465 students in our student transportation test.[6]

[6] For student transportation, the material noncompliance is composed of Findings 6, 8, 9, 10, 11, 12, 13, and 14 on *SCHEDULE G*.

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.	(3)	-	-
Our tests included 465 of the 23,056 students reported as being transported by the District.	-	67	(44)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 137 students.	-	137	(71)
Total	(3)	204	(115)

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 that student transportation as reported under the Florida Education Finance Program (FEFP) is 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 2014-15* issued by the Department of Education. Except for the material noncompliance involving the students' reported ridership classification or eligibility for State transportation funding, the Leon County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

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 2014 reporting survey periods and the February and June 2015 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 2014 reporting survey period and once for the February 2015 reporting survey period) will be presented in our Findings as two test students.		
1. [Ref. 51] Our general test disclosed that the reported number of buses in operation was understated by three buses due to misclassification of the vehicles. We propose the following adjustments:		
October 2014 Survey		
Number of Buses in Operation	(1)	
February 2015 Survey		
Number of Buses in Operation	(2)	0
	(3)	

Findings		Students Transported Proposed Net Adjustments

2. [Ref. 52] Our general test of reported ridership disclosed that one student did not have a matching demographic record in the State Full-Time Equivalent (FTE) database. District staff provided documentation to support the eligibility of this student for State transportation funding; however, the student was reported twice (under two different identification numbers) for State transportation funding. We propose the following adjustment:

October 2014 Survey		
90 Days in Term		
Individuals with Disabilities Education Act (IDEA)		
- PK through Grade 12, Weighted	(1)	(1)

3. [Ref. 53] Our general tests disclosed that one Prekindergarten (PK) student was incorrectly reported in the Hazardous Walking ridership category. We determined that the student was eligible for reporting in the All Other FEFP Eligible Student ridership category. We propose the following adjustment:

February 2015 Survey		
90 Days in Term		
Hazardous Walking	(1)	
All Other FEFP Eligible Students	1	0

4. [Ref. 54] Our general test of reported ridership disclosed that 61 students reported in the IDEA – PK through Grade 12, Weighted ridership category were not identified with a primary exceptionality code in the State FTE database and that the District did not have *Individual Educational Plans* (*IEPs*) that documented that the students had met one of the five criteria required for reporting in that ridership category. We determined that 12 of the students were otherwise eligible to be reported in the Hazardous Walking ridership category and 39 other students were otherwise eligible to be reported in the All Other FEFP Eligible Student ridership category. However, the remaining 10 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

July 2014 Survey	
12 Days in Term	
IDEA - PK through Grade 12, Weighted	(1)
October 2014 Survey	
90 Days in Term	
Hazardous Walking	6
IDEA - PK through Grade 12, Weighted	(26)
All Other FEFP Eligible Students	15

Findings		Students Transported Proposed Net Adjustments
February 2015 Survey		
90 Days in Term		
Hazardous Walking	6	
IDEA - PK through Grade 12, Weighted	(34)	
All Other FEFP Eligible Students	24	(10)

5. [Ref. 55] Our general test of reported ridership disclosed that 18 PK students were incorrectly reported in the All Other FEFP Eligible Student ridership category. We determined that 9 of the students' parents were enrolled in a Teenage Parent Program and were eligible to be reported in the Teenage Parents and Infants ridership category, and the *IEPs* for 4 of the students indicated that the students were eligible to be reported in the IDEA – PK through Grade 12, Weighted ridership category. The other 5 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2014 Survey		
90 Days in Term		
Teenage Parents and Infants	8	
IDEA - PK through Grade 12, Weighted	3	
All Other FEFP Eligible Students	(15)	
February 2015 Survey		
90 Days in Term		
Teenage Parents and Infants	1	
IDEA - PK through Grade 12, Weighted	1	
All Other FEFP Eligible Students	(3)	(5)

6. [Ref. 56] Thirteen students in our test were reported in the incorrect ridership category as follow:

a. The *IEPs* for 5 students reported in the IDEA - PK through Grade 12, Weighted ridership category did not indicate that the students met at least one of the five criteria required for reporting in this ridership category; however, we determined that 4 of the 5 students were eligible to be reported in the All Other FEFP Eligible Students ridership category and the remaining student was not otherwise eligible for State transportation funding.

b. The *IEPs* for 8 students reported in the All Other FEFP Eligible Students ridership category indicated that the students met at least one of the five criteria required for IDEA-Weighted classification; therefore, the students should have been reported in the IDEA - PK through Grade 12, Weighted ridership category.

Findings		Students Transported Proposed Net Adjustments

We propose the following adjustments:

July 2014 Survey		
12 Days in Term		
IDEA - PK through Grade 12, Weighted	5	
All Other FEFP Eligible Students	(5)	
February 2015 Survey		
90 Days in Term		
IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	4	
June 2015 Survey		
8 Days in Term		
IDEA - PK through Grade 12, Weighted	2	
All Other FEFP Eligible Students	(2)	
2 Days in Term		
IDEA - PK through Grade 12, Weighted	1	
All Other FEFP Eligible Students	(1)	(1)

7. [Ref. 57] One student in our test was reported for an incorrect number of days in term. The student was reported for 90 days in term; however, the student's *IEP* indicated that the student was scheduled to attend school only 4 days per week or 72 days in term. We propose the following adjustment:

February 2015 Survey		
90 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	
72 Days in Term		
IDEA - PK through Grade 12, Weighted	1	0

8. [Ref. 58] Nine students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' *IEPs* indicated that the students required an aide; however, we noted that the students were on buses that did not have an aide assigned. We determined that the students were otherwise eligible to be reported in the All Other FEFP Eligible Student ridership category. We propose the following adjustments:

October 2014 Survey	
90 Days in Term	
IDEA - PK through Grade 12, Weighted	(3)
All Other FEFP Eligible Students	3

Findings		Students Transported Proposed Net Adjustments
February 2015 Survey		
90 Days in Term		
IDEA - PK through Grade 12, Weighted	(6)	
All Other FEFP Eligible Students	6	0

9. [Ref. 59] Our review of the documentation to support the ridership of students reported on general-purpose transportation (city buses) disclosed exceptions for 36 students (11 students were in our test) as follows:

a. Five students were incorrectly reported as being transported by city buses to the PACE Center for Girls during the July 2014 reporting survey period. Two of the students lived less than 2 miles from school and no documentation was available to support that 3 of the students were issued bus passes.

b. There was no documentation to support that 28 students (8 students were in the October 2014 reporting survey period, 3 students were in the February 2015 reporting survey period, and 17 students were in the June 2015 reporting survey period) had been issued a valid bus pass during the reporting survey periods.

c. Two students in the October 2014 reporting survey period lived less than 2 miles from school and were not otherwise eligible for State transportation funding.

d. Eight students (7 of the students were also cited in part b. above) were not attending school during the June 2015 reporting survey period.

We propose the following adjustments:

July 2014 Survey		
22 Days in Term		
All Other FEFP Eligible Students	(5)	
October 2014 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(10)	
February 2015 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(3)	
June 2015 Survey		
19 Days in Term		
All Other FEFP Eligible Students	(18)	(36)

Findings		Students Transported Proposed Net Adjustments

10. [Ref. 60] One student in our test was not enrolled in school during the July 2014 reporting survey period and should not have been reported for State transportation funding. We propose the following adjustment:

July 2014 Survey		
12 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	(1)

11. [Ref. 61] Thirty-one students (18 students were in our test) were incorrectly reported in the Hazardous Walking ridership category. The students' routes to school did not require the students to walk in a designated hazardous walking area. We determined that 1 of the students lived more than 2 miles from school and should have been reported in the All Other FEFP Eligible Student ridership category and the remaining 30 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2014 Survey		
90 Days in Term		
Hazardous Walking	(9)	
February 2015 Survey		
90 Days in Term		
Hazardous Walking	(22)	
All Other FEFP Eligible Students	1	(30)

12. [Ref. 62] Eight students in our test were incorrectly reported in the All Other FEFP Eligible Student ridership category. The students lived less than 2 miles from school and were not otherwise eligible to be reported in the All Other FEFP Eligible Student ridership category. However, we determined that two of the students were eligible to be reported in the Hazardous Walking ridership category and the remaining six students were not eligible for State transportation funding. We propose the following adjustments:

October 2014 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(4)	
February 2015 Survey		
90 Days in Term		
Hazardous Walking	2	
All Other FEFP Eligible Students	(3)	

Findings		Students Transported Proposed Net Adjustments
June 2015 Survey		
8 Days in Term		
All Other FEFP Eligible Students	(1)	(6)

13. [Ref. 63] Five students in our test were incorrectly reported for State transportation funding. The students' *IEPs* did not specify the need for extended school year services. We propose the following adjustment:

June 2015 Survey		
8 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(4)	(5)

14. [Ref. 64] Twenty students (2 students were in our test) residing in other districts were incorrectly reported for State transportation funding. Although the students were provided transportation by the examined District and the residing Districts, pursuant to inter-District agreements between the examined District and the students' residing Districts, the residing Districts were entitled to the State transportation funding. We propose the following adjustments:

July 2014 Survey	
3 Days in Term	
All Other FEFP Eligible Students	(3)
October 2014 Survey	
36 Days in Term	
All Other FEFP Eligible Students	(2)
18 Days in Term	
IDEA - PK through Grade 12, Weighted	(1)
All Other FEFP Eligible Students	(4)
February 2015 Survey	
72 Days in Term	
All Other FEFP Eligible Students	(1)
54 Days in Term	
All Other FEFP Eligible Students	(1)
18 Days in Term	
All Other FEFP Eligible Students	(5)

Findings		Students Transported Proposed Net Adjustments
June 2015 Survey		
2 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(2)	(20)
Proposed Net Adjustment		**(115)**

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) the number of buses in operation and the number of days in term are accurately reported; (2) management review the transportation database for completeness and accuracy to ensure that students are reported only once and in appropriate ridership categories; (3) only those students who are in membership and are documented as having been transported at least 1 day during the 11-day survey window are reported for State transportation funding; (4) students reported in the Individuals with Disabilities Education Act (IDEA) – Prekindergarten (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' *Individual Educational Plan* (*IEPs*); (5) only Exceptional Student Education (ESE) students whose *IEPs* authorize extended school year services are reported for State transportation funding in the summer surveys; (6) ESE students whose *IEPs* document the need for an aide, are only reported in the IDEA – PK through Grade 12 ridership category if an aide is actually provided on the bus; (7) only PK students who are classified as students with disabilities under the IDEA or whose parents are enrolled in the Teenage Parent Program are reported for State transportation funding; (8) only eligible students who need to cross designated hazardous walking locations are reported in the Hazardous Walking ridership category; (9) the distance from home to school is verified prior to students being reported in the All Other Florida Education Finance Program (FEFP) Eligible Students ridership category; and (10) proper documentation is maintained to support the eligibility of students reported on alternative modes of transportation, such as general purpose vehicles.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
State Board of Education Rules, Chapter 6A-3, Florida Administrative Code, *Transportation*
Student Transportation General Instructions 2014-15

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 Exceptional Student Education 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 Leon County

For the fiscal year ended June 30, 2015, the District received approximately $5.1 million for student transportation as part of the State funding through the Florida Education Finance Program (FEFP). The District's student transportation reported by survey period was as follows:

Survey Period	Number of Vehicles	Number of Students
July 2014	37	249
October 2014	172	11,143
February 2015	173	11,428
June 2015	26	236
Total	408	23,056

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
State Board of Education Rules, Chapter 6A-3, Florida Administrative Code, *Transportation*

NOTE B – TESTING
STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the Department of Education for the fiscal year ended June 30, 2015. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

BOARD CHAIR
DeeDee Rasmussen

BOARD VICE CHAIR
Georgia "Joy" Bowen

LEON COUNTY SCHOOLS

BOARD MEMBERS
Dee Crumpler
Maggie Lewis-Butler
Alva Swafford Striplin

SUPERINTENDENT
Jackie Pons

August 31, 2016

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

Dear Ms. Norman:

The Leon County School Board and I are appreciative of the concise information provided by your office following the recent Florida Education Finance Program Audit. All such information assists us in increasing our effectiveness. After reviewing the findings in the Preliminary and Tentative Florida Education Finance Program Audit Report for the fiscal year that ended June 30, 2015, I am pleased to report Leon County schools performance has improved in multiple areas when compared to data from previous audits. We will continue implementation of the corrective action plan we submitted to your office immediately following the exit meeting to support further improvement. Pursuant to Section 11.45 (4)(d), Florida Statutes, and based on the request in your letter dated August 3, 2016, I am providing to you a written explanation and actual or proposed corrective actions concerning all findings listed in the Preliminary and Tentative Florida Education Finance Program Audit Report for the fiscal year that ended June 30, 2015.

Full-Time Equivalent (FTE) Student Enrollment

General Corrective Actions to Address Overall Findings

1. The district is requiring district FTE office staff, district ESE staff, and district ESOL staff to perform at least one FTE audit per school annually and communicate findings to the school and district leadership teams beginning with the 2016-17 school year.
2. The Deputy Superintendent, along with selected district staff, met with each school that received findings to review results and discuss expectations for performance during future FTE audits.
3. A district team discussed audit findings, this action plan, and expectations

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related to FTE at administrator training sessions and with applicable school and district staff prior to the start of the 2016-17 school year.

4. The district is requiring all schools attend FTE training provided by the district annually.
5. The district is reviewing current policies and procedures related to FTE findings to determine if the audit and/or the action plan reveals a need for the development of new procedures.
6. The district is reviewing district FTE audit directions and checklists, and will amend these, as needed.
7. The district is redesigning district FTE training materials as needed based on the findings and action plan.
8. District FTE and human resource staff have collaborated with our technology department to finalize online out-of-field and ESOL points/endorsement tools. Schools will be provided a paper out-of-field report by early September 2016 and will be expected to utilize the information to submit out-of-field forms to the district and to notify parents prior to Survey 2. Schools have already been provided with and trained to use an electronic ESOL points/endorsement tool.
9. Based on findings in previous FTE audits and internal mock audits, the district is setting goals for decreasing findings and will report results annually to the Deputy Superintendent.
10. A district FTE team is scheduled to meet quarterly during 2016-17 to review our progress toward implementation of the FTE action plan. The first meeting is scheduled for September 2016.

Course Schedule Findings

- Course schedules were not in agreement with the bell schedule (41101, 121101—2 schools).
- Course schedules for students reflected instructional time in course numbers unrelated to the actual subject areas provided to students. Course schedules should have been reported with the course numbers associated with the actual instruction provided rather than with alternative course numbers (121102-1 school).
- The course schedules for three ESE students were reported incorrectly (2105, 41102, 41103).

Explanation

Related to Findings 41101 and 121101, the two schools cited are nontraditional schools serving students with unique needs. 411 is a day school that serves ESE students whose needs vary from student to student. 1211 is an alternative schools, which employs a blended learning model to serve students that are often credit-deficient and in need of personalized schedules and performance-based programs. The traditional scheduling method is not designed to meet student needs in such cases. However, schedules for subsequent years will be reported as recommended. For Findings 2105, 41102, and 41103, school staff did not adequately review FTE reports. In two of the three cases, FTE was underreported.

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Corrective Actions to Address Course Schedule Findings

1. The FTE Detailed Student Listing will be modified by Fall 2016 to show all instructional minutes rather than a 1500 minute cap.
2. Training will be scheduled to demonstrate to school principals and FTE contacts how to better use FTE reports and how to monitor their scheduling in relation to the instructional minutes for individual student schedules and to the current bell schedules rather than being limited to the 1500 fundable minutes prior to the October 2016 survey.
3. The FTE Class List report, which is already verified and signed by teachers, will show the instructional minutes reported, not just fundable minutes, which will further verify each student's instructional minutes. School administrator/FTE contacts will be required to discuss this process with teachers prior to the October 2016 Survey.
4. Bell schedules are being individually reviewed by schools and signed by the principal to insure the accuracy of instructional time. A signed copy will be maintained in the school's FTE folder/box/electronic file annually.
5. Procedure 6220A is being reviewed.
6. Student schedules for alternative schools have been changed to reflect the auditor's recommendations.

Student Attendance Findings

- Procedures were not in place in every case at three schools to ensure complete and accurate reporting of student attendance (20401-2 students; 45201-6 students; 109101-4 students).
- Two students were not in attendance during the reporting survey and should not have been reported (41104, 114101).

Explanation

Our special Exceptional Student Education Day Schools are multi-grade schools serving students in mostly self-contained classes. These schools have been operating under a waiver approved years ago that permitted these schools to take daily attendance for all grade levels served. Based on the findings related to one of these school (452), all combination schools are now being required to take period by period attendance for the secondary students they serve. Findings at the two high schools (204 and 1091) were the result of errors by staff, and strategies designed to prevent such errors are now in place at all district schools.

Corrective Actions to Address Attendance Findings

1. To verify that each teacher is taking attendance each day during the FTE Surveys, Report ATD224 (Teachers Missing Attendance) will be printed, reviewed, and signed/dated by the principal/designee each day of the 11-day survey window for Survey 2 and Survey 3. These reports will be kept in the school's FTE folder/box/electronic file.
2. To verify that each teacher is taking attendance daily throughout the school year, the principal/designee will print, review, and sign/date the Report ATD224 Teachers Missing Attendance Report at least once per week for the entire school year and retain the copies of the school's FTE folder/box/electronic file annually beginning October 1, 2016.
3. The principal/designee will review the Excessive Absence Report daily during the 11-day survey window for Survey 2 and Survey 3 to identify

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students that might be ineligible to earn FTE. For students that have anomalous "present" periods, the principal/designee will meet with teachers to review the attendance history for these students and verify whether the student actually was present. Verification of each required meeting (minutes) shall be maintained in the school's FTE folder/box/electronic file annually. (A student is sometimes seen as "present" in only one period with all others being absent. This "present" will be verified by the teacher or changed to absent.) If the student is then found to be outside of the attendance requirement, he/she will be marked as ineligible for funding. If the student is present, the teacher's verification will be kept in the school's FTE folder/box/electronic file annually along with signed copies of the Excessive Absence Reports

4. The reports above will also be reviewed by the FTE office during in-house FTE audits and by Divisional Directors assigned to supervise schools at random throughout the school year. Results of these reviews will be communicated to principals for use in improving practice.
5. All schools serving high school students will maintain attendance by period for students enrolled in high school courses. Training has been provided to Department of Juvenile Justice schools, alternative schools, and special day schools, and these schools began taking period by period attendance as of the 2016-2017 school year.
6. Attendance update training, to include a discussion of these new procedures and state attendance requirements, was provided to principals/designees prior to the start of the 2016-17 school year.
7. Training and support for implementing a more effective attendance system was provided to the special school cited in this audit prior to the start of the 2016-17 school year.
8. All schools will be required to submit a copy of the school attendance procedures to the FTE office annually.
9. Procedure 5200A will be reviewed and if needed, will be amended.

All strategies will be implemented prior to the October 2016 Survey.

Virtual School Findings

- The school did not report student that successfully completed virtual instruction courses when the students were also scheduled for full time on campus instruction (700401; 700601).
- One student was not eligible for part-time enrollment in a District virtual school program (700602).

Explanation

The district has tracked virtual school enrollment in its virtual school program for students also scheduled for full time on campus instruction through means other than scheduling them. While the current method of allocating FTE prorates to provide FTE to virtual programs, traditional schools are still required to fund teachers for the full six periods. Our method provided data for use in determining staffing needs at high schools. However, based on the finding, all Leon Virtual School students are now being scheduled and reported. Regarding the second finding and as evidenced by the fact that only one student was found to be not

eligible for enrollment in the part-time program, our district has an effective process for ensuring compliance. However, the strategies below will further strengthen our process.

Corrective Actions to Address Virtual School Findings

1. Virtual school administrators have provided additional virtual instruction program eligibility process training to all staff responsible for enrollment by the end of the September 2016 and ongoing. Retraining on the use of the LCVS/VIP Interoffice full-time and part-time student registration checklists will occur by the end of the September 2016 and ongoing.
2. 7006 course registration has been updated to include two questions regarding prior public enrollment for the student/parent to answer for the 2016-17 school year.
3. All students enrolled in virtual coursework are now being scheduled and reported during FTE Survey periods, where eligible, for the 2016-17 school year.
4. Virtual school administrators will implement very structured FTE clean-up procedures the week prior to the 2016-17 October and February FTE Surveys and May/June FTE Completion Report procedures and annually thereafter.
5. The checklist verifying that FTE reports and data have been checked prior to each FTE period will be signed by the school principal and maintained in the school's FTE folder/box/electronic file beginning with the October 2016 FTE Survey and continuing annually for each survey period.

English Language Learner Findings

- An ELL committee was not convened and the English Language proficiency was not assessed by October 1 to consider continued enrollment beyond 3 years from the DUESS (2101, 7101, 23101, 43103, 109106). A file for one (2101) student did not contain an ELL Student Plan for 14-15 or evidence that the parents were notified of the placement. One of the students was not assessed by October 1 and the file for one student did not contain an ELL Student Plan for 14-15 (7101).
- The ELL Student Plan was not reviewed or updated for the 14-15 school year (2102, 109106, 114107).
- The ELL file was not available at the time of examination and could not be subsequently located (2103, 114105).
- The file of one ELL student did not contain documentation to support initial placement in the ESOL program (38102).
- Students were incorrectly reported in the ESOL program based on proficient scores on the assessments and ELL Committees were not convened to consider students' continued ESOL Placements (38103, 43102,114106, 120201).
- The ELL Student Plans were incomplete as the course schedules supporting the courses that would employ ESOL strategies were not made part of the students' ELL plans until after the FTE survey (38104, 109107, 109109, 114106).
- One ESOL student was incorrectly reported in the program because the

ELL committee notes did not document at least two criteria necessary to support the student's continued placement (52103).

- Three students were beyond the maximum 6-year period allowed for State funding of ESOL (109106, 109108).
- An ELL committee that was convened to consider a student's continued placement did not specifically document whether the student was to continue or not in the ESOL program (109109).

Explanation

The district chose to cut district-level staff positions over numerous years and require those remaining to assume additional responsibilities in order to protect schools from legislative budget cuts. This area was, therefore, impacted by state budget cuts. The responsibility for training schools and monitoring in this area has been reassigned based on audit findings.

Corrective Actions to Address English Language Learner Findings

1. The student information system DEMO24 report has been updated to include the DEUSS for all ELL students.
2. Step 4 of the ESOL Coordinators Guide (Reevaluate, Exit, or Extend ESOL Program Services) has been amended to clarify the language and procedures.
3. During the first 2016-17 ESOL coordinators' meeting scheduled for preplanning week, each school was provided information regarding their school's ELL students who have been enrolled in the program for 3 years or more (DEUSS anniversary) and who need to be evaluated for the new school year. A handout with step-by-step procedures for reevaluation and different scenarios was presented and discussed at the meeting. This process will be repeated in January 2017 at the second meeting.
4. During the first 2016-17 ESOL coordinators' meeting, schools will be provided a list of ELL students who have completed, or will complete, 6 years in the ESOL program. Requirements will be discussed relative to this list. This action will be repeated at the second meeting in January 2017 and in subsequent years.
5. Notices will be emailed to school principals, assistant principals, and ESOL Coordinators prior to each 2016-17 FTE Survey and then annually reminding them to review the Genesis DEMO24 and DEMO25 reports for accuracy. The first notice will be distributed in September 2016.
6. Schools will be asked to bring their ESOL files to the district office prior to the 2016-17 October and February FTE Surveys for hands-on, small group training sessions related to paperwork/folder compliance and to provide a structure for organizing ESOL files with support and oversight. District staff will conduct random checks at schools to ensure that ESOL folders are being maintained as required. Each principal/designee will be required to sign a verification form prior to each applicable survey period, beginning with the October 2016 Survey, stating that the folders of each student coded 130 are in order and documenting that the student is eligible for the 130 code. The verification form will be required to be maintained in the school's FTE folder/box/electronic file annually. The first meeting is scheduled for September 27, 2016.

Exceptional Student Education (ESE) Findings

- The file for an ESE student (gifted) did not contain an EP covering the reported survey period (s) for the 14-15 school year (2106, 114103).
- Students were not reported in accordance with the matrix of services (38101, 41105, 117101).
- A matrix of services form was not prepared when new IEP was developed (43104).
- The matrix of services was calculated incorrectly, so a student was reported in an incorrect program (52101).
- The EP was not signed (109105).
- The matrix of services form was not printed and included in a student's file until after the reporting period; consequently the auditor could not determine if it was prepared in a timely manner (114102).
- The file for one ESE student did not contain evidence that a General Education teacher participated in the development of the IEP (114102).

Explanation

The responsibilities for gifted services were redistributed between two departments several years ago, which appears to have contributed to the EP findings. The two departments have worked collaboratively to address findings. The ESE departments reviewed all other ESE findings and implemented the corrective actions outlined below.

Corrective Actions to Address ESE Findings

1. ESE District Program Specialists discussed the following during April 2016 ESE team meetings at schools: Florida Department of Education Bureau of Exceptional Education and Services Part 1. General Policies and Procedures Section B: Assurances-In accordance with 20 United States Code (U.S.C.) § 1232g, 34 CFR §§300.613–300.621, section 1002.22, F.S., and Rule 6A-1.0955, F.A.C., the district assures that a formal policy is in place to guarantee the confidentiality of student records. This policy includes the following under Confidentially of Students Records (Funding Formula): *The district assures that, in accordance with s. 1011.62, F.S., in order to generate funds using one of the two weighted ESE cost factors, a new matrix of services form is completed by trained personnel at the time of initial placement and at least once every three years. Additionally, the district ensures that matrices reflect current services. If services change as the result of an IEP team decision, the district will complete a new matrix. The nature and intensity of the services indicated on the matrix is consistent with the services described in each student's IEP. Nothing listed in the matrix limits the services the school district provides in order to ensure that exceptional students are provided a free appropriate public education.*
2. To verify that each teacher is reviewing the matrix of services for each IEP, the principal/designee will print and review the matrix of services form to ensure that the matrix of services matches the IEP funding program and sign/date the matrix of services form. This process began July 1, 2016.
3. The district ESE office implemented an updated process for ESE records scanned at the district ESE office, to include a checklist of all forms required

for compliance documentation. A new matrix for each IEP meeting is required to be documented on the checklist. If forms or the signed copy of the matrix is not provided, district staff are contacting the school and the ESE Program Specialist to obtain the forms.

4. The district ESE office has and will continue to conduct internal audits of the student information system to verify that IEPs are current and that matrix of services match prior to each applicable survey annually.
5. District ESE staff will conduct at least one audit per school annually, beginning with the 2016-17 school year, to ensure that the matrix of services forms match current IEPs.

Career Education Findings

- Student timecards for career education timecards were not accurately completed and/or available (2104, 20402, 20404, 109102, 109103, 114108, 114109).

Explanation

Correction Action to Address Career Education Findings

1. Prior to the 2016-2017 October Survey, each high school principal, assistant principal, other high school staff members responsible for the FTE process, and DCT/OJT teachers will be required to attend training related to this topic. The training will be repeated annually.
2. Beginning with the 2016-17 school year and for each subsequent year, each high school principal will be responsible for verifying in writing prior to each FTE Survey that students claimed for weighted funding for these courses have met the eligibility requirements and that time cards for each student document the eligibility and are on file in FTE folders/boxes/electronic files.
3. Beginning with the 2016-17 school year and for each subsequent year, the district will designate a staff member who will be assigned the responsibility of reviewing the FTE records for each high school and providing support to high schools related to this area. The results of these reviews will be provided to the Divisional Director for Secondary Schools and the Deputy Superintendent.

Teacher Certification Findings

- Teachers who taught language arts to a class that included an ELL student were not properly certified to teach ELL students and were not approved by the school board to teach such students out-of-field or prior to an FTE Survey Period. For some students, parents were not notified regarding the out-of-field placement. Some teachers assigned to teach ELL students had not earned ESOL training points as required by the SBE Rule (2171, 2172, 7171, 7172, 7173, 7174, 7175, 7176, 7177, 23171, 38171, 38172, 38175, 52171,109172, 109173,114171,120271, 120272).
- Teachers were not properly certified in areas other than ESOL, or if out of field, were not approved to teach out of field by the School Board prior to an FTE Survey Period, and, in some cases, parents were not appropriately notified of the teachers' out-of-field status (20471, 20472, 41171, 45271, 45272, 45273, 52173, 109171, 700471).

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Explanation

It has been very difficult for the district to track incidents in which teachers were assigned out-of-field because no mechanism existed that tied our human resource management system to student schedules/teacher assignments. Processes were already in place for requesting out of field placements and school board approval but not for tracking actual master schedule teacher assignments. The district has now developed two electronic tools. One tool provides information to schools and district personnel regarding endorsement and training status for teachers assigned to teach ELL students. The other actually identifies teachers assigned to teach out-of-field based on certification data in the human resource management system and the master schedule in the student information system. We believe these tools will significantly decrease findings in this area. School administrators will receive printouts of out of field placements by September 9, 2016, which will identify individuals for whom out-of-field placements must be approved by the school board and notices provided to parents.

Corrective Actions to Address Teacher Certification Findings

1. Staff from Human Resources, the FTE office, the ESOL office, and TIS will collaboratively plan and deliver training to school principals and other school staff selected by school principals to teach the effective use of the ESOL training/endorsement online tool, to include the setting of expectations for the use of the tool by mid-September 2016. The training will be repeated annually.
2. Staff from Human Resources and the FTE office will collaboratively plan and deliver training to school principals, and other school staff selected by school principals, to teach the effective use of the online out-of-field tool, to include the setting of expectations for the use of the tool, by mid-September 2016. The training will be repeated annually.
3. Results from official FTE audits, from mock audits, and from HR out-of-field reports have been reviewed with principals and will be considered during the personnel evaluation process for this group.
4. Beginning with the 2016-17 school year and for each subsequent year, FTE office staff will compare teacher assignments as per Genesis to teacher certification held between August 15 until the deadline for School Board approval for out-of-field teachers in October and again from the beginning of the 2nd semester until the deadline for School Board approval in February. FTE office staff will communicate discrepancies to schools and to HR in writing prior to HR deadlines for placement on School Board agendas for applicable FTE Surveys. Documentation of corrections to discrepancies will be provided by schools to the FTE office through email prior to the surveys. Documentation may include documented changes to schedules and submission of out-of-field forms or expert in the field forms to HR.
5. Based on projected information at the time of annual reappointments at the end of the 2015-2016 school year, schools were required to submit out-of-field and expert-in-the-field forms to Human Resources when reappointment paperwork was submitted. The information was placed on a School Board agenda as soon as possible following receipt of such paperwork. This process will continue to be required in subsequent years.

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6. The request for out-of-field form and expert-in-the-field forms have been revised and placed into Liquid Office to provide for a more efficient submission and tracking process.
7. Human Resources and the FTE office will provide certification/endorsement requirements training to school staff involved in scheduling for 2016-2017 and annually.
8. Human Resources and the FTE office will continue attempts to secure answers to questions related to discrepancies in state board rules regarding training timeline requirements for teachers assigned to teach ELL students from FLDOE and the Auditor General until such time that a written response is received. Policies and procedures, to include Policy 3120 and Procedures 3120A and 3120C, will be updated as needed if and when a response is received from FLDOE or the Auditor General.

Charter School Findings

- Student course schedules were incorrectly reported and were not in agreement with the bell schedule (142101).
- The homebound instructor's contact log for one student enrolled in the hospital homebound program was not available at the time of the examination and could not be subsequently located (142102).
- Sufficient safeguards were not in place to ensure the student attendance records were always complete, accurate, and maintained in an auditable format (144101-7 students).
- Four ELL students were incorrectly reported in the ESOL program because they scored proficient on assessments and ELL committees were not convened to consider the students' continued placements. The file for one of the students did not contain documentation to support the initial placement (144102).
- One teacher was not properly certified and was not approved by the school board to teach out-of-field. Parents were not notified of the teacher's out-of-field status (144171).
- Two teachers who taught language arts to classes that included ELL students were not properly certified to teach such students and were not approved by the School Board to teach out of field (144172, 144173).

Explanation

The district monitors charter schools, produces monitoring reports, and encourages these schools to attend district training sessions and administrative meetings. It is our understanding that it is the responsibility of a charter school's board of directors to approve out-of-field teachers for charter schools, which has been our way of work. We will work with FLDOE to clarify this responsibility.

Corrective Actions to Address Charter School Findings

1. Monitoring visits and reports will continue and will address FTE concerns in addition to other areas.
2. Mock FTE audits were conducted at all charter schools during the 2015-2016 school year and will be conducted annually.
3. The district will continue to encourage charter schools to attend district meetings and training sessions.
4. Results of FTE audits will be utilized to inform charter renewal committees.

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5. Support will be offered to assist charters schools in areas identified as problems by FTE auditors.

Student Transportation

Reference 51 Finding The number of buses in operation was understated by three buses due to a misclassification of the vehicles.
Explanation Charter school buses were included in the total bus count for the district but should have been reported separately from regular school district buses.
Corrective Action for Reference 51 The Transportation Department will begin reviewing three different internal reports, which will provide comparison data to allow for identification of inappropriate bus numbers and correction of these prior to FTE submissions.
Reference 52 Finding One student did not have a matching demographic record in the state FTE database. Data was provided to support the eligibility of the student. However, the student was reported twice under two different identification numbers.
Explanation A school created a second student identification number for a student upon reentry into the district. The student was then inadvertently reported under both numbers during the survey.
Corrective Action for Reference 52 Transportation is now implementing a review process in which student numbers and student names are reviewed carefully prior to the FTE submission. When potential errors are found, the Transportation Department will contact the Technology Department so corrections can be made to the SIS system.
Reference 53 Finding One PK student was incorrectly reported in the Hazardous Walking ridership category but was eligible for reporting in the All Other FEFP Eligible Student ridership category.
Explanation Transportation made an error when coding this student.
Corrective Action for Reference 53 A new PK validation process is being implemented to identify any PK ESE students that appear as walkers so corrections can be made prior to the FTE submission.
Reference 54 Finding Sixty-one students reported in the IDEA weighted ridership category were not identified with a primary exceptionality code in the State FTE database and the district did not have IEPs that documented the students had met one of the five criteria for reporting in that ridership category. Twelve of the students were otherwise eligible to be reported in the Hazardous Walking ridership category and 39 other students were otherwise eligible to be reported in the All Other FEFP Eligible Student ridership category. The remaining 10 students were not eligible for State transportation funding.

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Explanation The Technology Department provided an inaccurate report to the Transportation Department.
Corrective Action for Reference 54 The report has been corrected.
Reference 55 Finding Eighteen PK students were incorrectly reported in the All Other Eligible Student ridership category. Nine of the students' parents were enrolled in a Teenage Parent Program and were eligible to be reported in the Teenage Parents and Infants ridership category, and the IEPs for 4 students indicated that the students were eligible to be reported in the IDEA Weighted ridership category. The other 5 students were not otherwise eligible for State transportation funding.
Explanation Transportation Department staff need to better understand requirements and coding for students eligible for weighted transportation funding.
Corrective Action for Reference 55 The ESE, Transportation, and Technology Departments are currently collaborating to design processes and strategies for reducing FTE findings related to students with weighted funding.
Reference 56 Finding Thirteen students were reported in the incorrect ridership category. The IEPs for 5 students did not indicate that the students met at least one of the 5 criteria for reporting in the IDEA Weighted ridership category. Four of these 5 students met criteria for reporting in the All Other FEFP Eligible Student Ridership category and the remaining student was not otherwise eligible for State transportation funding. The IEPs for 8 students reported in the All Other FEFP Eligible Student Ridership category indicated that the students met at least one of the five criteria for IDEA Weighted classification and should have been reported in this category.
Explanation Transportation Department staff need to better understand requirements and coding for students eligible for weighted transportation funding.
Corrective Action for Reference 56 The ESE, Transportation, and Technology Departments are currently collaborating to design processes and strategies for reducing FTE findings related to ESE students.
Reference 57 Finding One student was reported for an incorrect number of days in the term. The student was reported for 90 days in the term; however, the student's IEP indicated that the student was scheduled to attend school only 4 days per week, or 72 days in the term.
Explanation The school staff reported data incorrectly to the Transportation Department.
Corrective Action for Reference 57 The ESE, Transportation, and Technology Departments are currently collaborating to design processes and strategies for reducing FTE findings related to ESE students.
Reference 58 Finding Nine students were incorrectly reported in the IDEA Weighted ridership category. The students' IEPs indicated that the students required an aide; however, we noted that the

students were on buses that did not have an aide assigned. These students were otherwise eligible to be reported in the All Other FEFP Eligible Student ridership category.
Explanation The parents of these students requested that their children ride regular buses with their siblings instead of ESE buses. However, communication did not occur between the ESE and Transportation Departments and within transportation to ensure that coding was corrected.
Corrective Action for Reference 58 The ESE, Transportation, and Technology Departments are currently collaborating to design processes and strategies for reducing FTE findings related to FTE. In addition, the Transportation is creating a form for parents to complete to opt their children out of ESE transportation.
Reference 59 Finding The auditor's review of the documentation to support the ridership on general purpose transportation (city buses) by Pace for Girls, a DJJ-contracted program, disclosed the following: A. Five students were incorrectly reported as being transported in July. Two lived less than two miles from the school and no documentation was available to support 3 of the students issued bus passes. B. There was no documentation that 28 students (8 for October, 3 for February, and 17 for June) had been issued valid bus passes during the survey periods. C. Two students in the October survey lived less than two miles from the school and were not eligible for funding. D. Eight students (7 of the students reported above) were not attending school in the June 2015 survey.
Explanation
Corrective Action for Reference 59 1. A meeting will be held annually with any charter school or contracted program (DJJ, charter school, etc.) that communicates the desire to begin or continue receiving transportation FTE to support the cost of transporting students using public transportation. Meetings will be scheduled prior to the first FTE Survey applicable to such schools/programs. Meeting(s) will be scheduled by the district designee(s) for such programs, and district transportation designees will be invited and attend. District representatives will use the FLDOE memo as the basis for discussion of requirements and shall describe expectations for records the school/program shall maintain. 2. The district designee (s) assigned to the charter schools/contracted programs shall work with the charter schools/contracted programs to determine readiness and shall schedule a meeting with the charter schools/contracted programs and the district transportation designee (s) prior to the first applicable FTE Survey to review records and the process to be used for claiming transportation FTE. 3. The district designee assigned to the charter schools/contracted programs shall include a review of the transportation FTE records as part of the annual comprehensive charter school/contracted program monitoring visits and reports. 4. The designee shall also review transportation FTE records prior to each FTE Survey applicable to the charter schools/contracted programs. Any need for

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amendments to the FTE shall be communicated to the FTE office following each FTE period.

5. If a charter school/contracted program consistently fails to comply with the standards set for records, the district designee shall communicate to the Deputy Superintendent and the CFO. The district may then work with its legal counsel to determine what options are available for dealing with the issue.

Reference 60 Finding

One student was not enrolled in school during the July 2014 period and should not have been reported for State transportation funding.

Explanation

The Transportation and Technology Departments developed a report that would prevent this from occurring during the regular school terms. However, the report was not set up to report this for summer programs.

Corrective Action for Reference 60

The report has been reworked to include eligible summer program reporting.

Reference 61 Finding

Thirty-one students were incorrectly reported in the Hazardous Walking ridership category. The students' routes to school did not require the students to walk in designated hazardous walking areas. One of the students lived more than two miles from school and should have been reported in the All Other FEFP Eligible Student ridership category and the remaining 30 students were not eligible for State transportation funding.

Explanation

A Transportation Department staff member failed to provide documentation to the auditor to show that 30 of these students actually were eligible for hazardous walking zones. The Transportation Department has documented that the routes the students chose to walk were hazardous walking zones. The one student that lived more than two miles from school was misclassified by the Transportation Department.

Corrective Action for Reference 61

A new hazardous walking process has been implemented for establishing hazardous walking zones based on students' home addresses and for checking students' walking routes versus hazard zones, including those sent to the Florida Department of Transportation as having met hazardous walking categories. Standardized mapping procedures will be implemented.

Reference 62 Finding

Eight students were incorrectly reported in the All Other FEFP Eligible Student ridership category. The students lived less than two miles from the school and were not otherwise eligible to be reported in this category. Two of the students were eligible to be reported in the Hazardous Walking ridership category and the remaining six were not eligible for State transportation funding.

Explanation

Transportation staff made mapping errors that resulted in the finding for those students not eligible for funding. For the two students that qualified for hazardous walking funding, staff made data entry errors.

Corrective Action for Reference 62

A new hazardous walking process has been implemented for establishing hazardous walking zones based on students' home addresses and for checking students' walking

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routes versus hazard zones, including those sent to the Florida Department of Transportation as having met hazardous walking categories. Standardized mapping procedures will be implemented.
Reference 63 Finding Five students were incorrectly reported for State transportation funding. The students' IEPs did not specify the need for extended school year services.
Explanation The addendum attached to the IEP for ESY was not correctly processed by the Transportation Department.
Corrective Action for Reference 63 The ESE, Transportation, and Technology Departments are currently collaborating to design processes and strategies for reducing FTE findings.
Reference 64 Finding Twenty students residing in other districts were incorrectly reported for State transportation funding. Although the students were provided transportation by the examined district and the residing district, pursuant to inter-district agreements, the residing districts were entitled to the State transportation funding.
Explanation The district was not the primary district and was not aware that it could not claim these students for the school day community-based instruction trips.
Corrective Action for Reference 64 The ESE Department is furnishing a listing of out-of-district students to the Transportation Department. A process is now in place to delete these students prior to FEFP funding submissions.

Please feel free to contact me with questions regarding this response.

Sincerely,

Jackie Pons
Superintendent

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