

**WALTON COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2017



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2016-17 fiscal year, A. Russell Hughes served as Superintendent of Schools from 11-22-16, Carlene H. Anderson served as Superintendent before that date, and the following individuals served as Board members:

	District No.
Gail Smith	1
Kim Kirby, Chair from 11-22-16 Vice Chair through 11-21-16	2
William (Bill) Eddins Jr., Vice Chair from 11-22-16	3
Marsha Winegarner from 11-22-16	4
Mark D. Davis through 11-21-16	4
Jason Catalano, Chair through 11-21-16	5

The team leader was Alice Pounds, 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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WALTON COUNTY DISTRICT SCHOOL BOARD
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WALTON COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
ELPA	English Language Proficiency Assessment
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with ESE Services, ESOL, and Career Education 9-12, the Walton 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, 2017. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, or notification to parents regarding teachers' out-of-field status were not met for 6 of the 59 teachers in our test. Two (3 percent) of the 59 teachers in our test taught at charter schools and were included in the 6 teachers with exceptions.
- 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. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
Basic with ESE Services	38	3	8%	6	3	50%
ESOL	59	-	NA	18	-	NA
Career Education 9-12	26	-	NA	26	-	NA
Totals	<u>123</u>	<u>3</u>		<u>50</u>	<u>3</u>	

Noncompliance related to the reported FTE student enrollment resulted in 22 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 49.1138 (5.3138 applicable to District schools other than charter schools and 43.8000 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 50.5569 (6.7185 applicable to District schools other than charter schools and 43.8384 applicable to charter schools). Noncompliance related to student transportation resulted in 8 findings and a proposed net adjustment of negative 249 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment 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 (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the

base student allocation amount. The base student allocation for the fiscal year ended June 30, 2017, was \$4,160.71 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$210,353 (negative 50.5569 times \$4,160.71), of which \$27,954 is applicable to District schools other than charter schools and \$182,399 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 DOE.

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Walton County, Florida. Those services are provided primarily to PK 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 SBE. The geographic boundaries of the District are those of Walton County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 16 schools other than charter schools, 2 charter schools, and 1 virtual education cost center serving PK through 12th-grade students.

For the fiscal year ended June 30, 2017, State funding totaling \$4.7 million was provided through the FEFP to the District for the District-reported 8,917.01 unweighted FTE as recalibrated, which included 520.19 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 PK 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 on 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 courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses 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.

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE 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 by the Department of Juvenile Justice for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year.

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 classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23 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 \$2.2 million for student transportation as part of the State funding through the FEFP.

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Walton County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment reported under the Florida Education Finance Program for the fiscal year ended June 30, 2017. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2016-17* issued by the Department of Education.

Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

Auditor's Responsibility

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 and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of the full-time equivalent student enrollment reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is the responsibility of the Department of Education.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for teachers and students in our Basic with Exceptional Student Education Services, English for Speakers of Other Languages, 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 described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education Services, English for Speakers of Other Languages, and Career Education 9-12, the Walton County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment reported under the Florida Education Finance Program for the fiscal year ended June 30, 2017.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses¹ 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; accordingly, we express no such opinion. Because of its limited purpose, our

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.

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 Basic with Exceptional Student Education Services, English for Speakers of Other Languages, 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 full-time equivalent 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.

Purpose of this Report

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 American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
October 29, 2018

SCHEDULE A

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

Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. 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, 2017, the Walton County District School Board (District) reported to the DOE 8,917.01 unweighted FTE as recalibrated, which included 520.19 unweighted FTE as recalibrated for charter schools, at 16 District schools other than charter schools, 2 charter schools, and 1 virtual education cost center.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2017. (See NOTE B.) The population of schools (19) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the virtual education cost center in the District that offered virtual instruction in the FEFP-funded programs. The population of students (4,715) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

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 6 of the 38 students in our Basic with ESE Services test,² 18 of the 59 students in our ESOL test,³ and all of the students in our Career Education 9-12 test.⁴ Three (8 percent) of the 38 students in our Basic with ESE Services test attended charter schools and 3 (50 percent) of the 6 students with exceptions attended charter schools. None of the students in our ESOL and Career Education 9-12 tests attended charter schools.

² For Basic with ESE Services, the material noncompliance is composed of Findings 9, 17, and 20 on *SCHEDULE D*.

³ For ESOL, the material noncompliance is composed of Findings 3, 4, 5, 6, 7, 8, 13, 14, and 15 on *SCHEDULE D*.

⁴ For Career Education 9-12, the material noncompliance is composed of Findings 1 and 10 on *SCHEDULE D*.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	19	8	3,986	90	5	7,474.4700	69.3161	(5.5015)
Basic with ESE Services	19	8	516	38	6	1,092.1700	29.4743	(12.2486)
ESOL	12	5	176	59	18	228.0700	47.3520	(10.8638)
ESE Support Levels 4 and 5	7	2	4	4	0	2.5800	1.1800	.0000
Career Education 9-12	6	2	<u>33</u>	<u>26</u>	<u>26</u>	<u>119.7200</u>	<u>5.2669</u>	<u>(20.4999)</u>
All Programs	19	8	<u>4,715</u>	<u>217</u>	<u>55</u>	<u>8,917.0100</u>	<u>152.5893</u>	<u>(49.1138)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (149, of which 147 are applicable to District schools other than charter schools and 2 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under the virtual education cost center 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: State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, or notification to parents regarding teachers' out-of-field status were not met for 6 of the 59 teachers in our test.⁵ Two (3 percent) of the 59 teachers in our test taught at charter schools and were included in the 6 teachers with exceptions.

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 DOE.

⁵ For teachers, the material noncompliance is composed of Findings 11, 12, 16, 18, 19, and 22 on *SCHEDULE D.*

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	6.8760	1.103	7.5842
102 Basic 4-8	7.7843	1.000	7.7843
103 Basic 9-12	14.1082	1.001	14.1223
112 Grades 4-8 with ESE Services	(3.7965)	1.000	(3.7965)
113 Grades 9-12 with ESE Services	(.9121)	1.001	(.9130)
130 ESOL	(10.8638)	1.194	(12.9714)
300 Career Education 9-12	(18.5099)	1.001	(18.5284)
Subtotal	(5.3138)		(6.7185)
Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
102 Basic 4-8	(3.2800)	1.000	(3.2800)
103 Basic 9-12	(30.9900)	1.001	(31.0210)
112 Grades 4-8 with ESE Services	(2.1800)	1.000	(2.1800)
113 Grades 9-12 with ESE Services	(5.3600)	1.001	(5.3654)
300 Career Education 9-12	(1.9900)	1.001	(1.9920)
Subtotal	(43.8000)		(43.8384)
Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	6.8760	1.103	7.5842
102 Basic 4-8	4.5043	1.000	4.5043
103 Basic 9-12	(16.8818)	1.001	(16.8987)
112 Grades 4-8 with ESE Services	(5.9765)	1.000	(5.9765)
113 Grades 9-12 with ESE Services	(6.2721)	1.001	(6.2784)
130 ESOL	(10.8638)	1.194	(12.9714)
300 Career Education 9-12	(20.4999)	1.001	(20.5204)
Total	(49.1138)		(50.5569)

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 DOE. (See NOTE A5.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0141</u>	<u>#0151</u>	<u>#0152</u>	
101 Basic K-3	.....	1.7280	.....	1.7280
102 Basic 4-8	.....	.....	3.2362	3.2362
103 Basic 9-12	(.2360)	.....	.....	(.2360)
112 Grades 4-8 with ESE Services	.....	.....	(1.8200)	(1.8200)
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	.....	(1.7280)	(1.4162)	(3.1442)
300 Career Education 9-12	<u>(1.0324)</u>	<u>.....</u>	<u>.....</u>	<u>(1.0324)</u>
Total	<u>(1.2684)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.2684)</u>

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

Proposed Adjustments (1)

<u>No.</u>	<u>Brought Forward</u>	<u>#0271</u>	<u>#0291</u>	<u>#2021*</u>	<u>#7004</u>	<u>Total</u>
101	1.7280	.....	5.1480	.....	.....	6.8760
102	3.2362	.....	4.4313	(3.2800)	.1168	4.5043
103	(.2360)	14.4692	.....	(30.9900)	(.1250)	(16.8818)
112	(1.8200)	.....	(1.8597)	(2.1800)	(.1168)	(5.9765)
113	.0000	(.8454)	.....	(5.3600)	(.0667)	(6.2721)
130	(3.1442)	.....	(7.7196)	.....	.....	(10.8638)
300	<u>(1.0324)</u>	<u>(17.4775)</u>	.....	<u>(1.9900)</u>	.....	<u>(20.4999)</u>
Total	<u>(1.2684)</u>	<u>(3.8537)</u>	<u>.0000</u>	<u>(43.8000)</u>	<u>(.1917)</u>	<u>(49.1138)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Walton County District School Board (District) management is responsible for determining that the FTE student enrollment as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2016-17* issued by the DOE. 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 2016 reporting survey periods and the February and June 2017 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2016 reporting survey period, the February 2017 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.

Freeport Senior High School (#0141)

1. [Ref. 14101] The timecards were not available at the time of our examination and could not be subsequently located for six Career Education 9-12 students who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	(1.0324)	(1.0324)
---------------------------	----------	----------

2. [Ref. 14102] Two courses were incorrectly reported in the June 2017 reporting survey period for two Basic students not in our test based on the students passing end-of-course assessments. The students were previously enrolled in the courses during the 2016-17 regular school year; therefore, the courses were not eligible for funding in the June 2017 reporting survey period. We propose the following adjustment:

103 Basic 9-12	(.2360)	(.2360)
		<u>(1.2684)</u>

Van R. Butler Elementary School (#0151)

3. [Ref. 15102] School records did not demonstrate that the parents of one ELL student were invited to participate in the student's ELL Committee meeting. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

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

101 Basic K-3	.8640	
130 ESOL	<u>(.8640)</u>	.0000

4. [Ref. 15103] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student’s DEUSS anniversary date. We propose the following adjustment:

101 Basic K-3	.8640	
130 ESOL	<u>(.8640)</u>	<u>.0000</u>
		<u>.0000</u>

Emerald Coast Middle School (#0152)

5. [Ref. 15201] The English language proficiency of four ELL students was not assessed within 20 school days from when the students initially enrolled in school; however, we noted that the students were subsequently assessed as limited English language proficient on the spring 2016 ELPA. We present this disclosure finding with no proposed adjustment.

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6. [Ref. 15202] School records did not evidence that the parents of one ELL student were timely notified of their child’s ESOL placement or that an ELL Committee was convened within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.6664	
130 ESOL	<u>(.6664)</u>	.0000

7. [Ref. 15203] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student’s DEUSS anniversary date. We propose the following adjustment:

102 Basic 4-8	.4166	
130 ESOL	<u>(.4166)</u>	.0000

8. [Ref. 15204] One ELL student met criteria for exit from the ESOL Program based on the spring 2016 ELPA and Florida Standards Assessment in English Language Arts scores; however, an ELL Committee was not convened to consider the student’s continued ESOL placement. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Emerald Coast Middle School (#0152) (Continued)

102 Basic 4-8	.3332	
130 ESOL	<u>(.3332)</u>	.0000

9. [Ref. 15205/06] The EPs for two ESE students enrolled in the Gifted Program were not signed by all required participants to evidence their involvement in the development of the students' EPs pursuant to SBE Rule 6A-6.030191(3), FAC. Only the Gifted teacher signed the EPs. We propose the following adjustments:

<u>Ref. 15205</u>		
102 Basic 4-8	.8200	
112 Grades 4-8 with ESE Services	<u>(.8200)</u>	.0000

<u>Ref. 15206</u>		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	<u>.0000</u>
		<u>.0000</u>

Walton High School (#0271)

10. [Ref. 27101] The timecards for the October 2016 or February 2017 reporting survey periods were not available at the time of our examination and could not be subsequently located for 20 Career Education 9-12 students who participated in OJT. In addition, for the October 2016 reporting survey period, the timecards that were available for 4 of the students did not indicate any work hours and were not signed (3 students) or were signed prior to the reporting survey period (1 student). We propose the following adjustment:

300 Career Education 9-12	<u>(3.8537)</u>	(3.8537)
---------------------------	-----------------	----------

11. [Ref. 27170] 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 and Business Education but taught courses that required certification in TV Production Technology. In addition, 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	2.0572	
300 Career Education 9-12	<u>(2.0572)</u>	.0000

12. [Ref. 27171] One teacher was approved by the School Board to teach out of field; however, the parents of the students were not notified of the teacher's out-of-field status in Business Education. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Walton High School (#0271) (Continued)

103 Basic 9-12	12.4120	
113 Grades 9-12 with ESE Services	(.8454)	
300 Career Education 9-12	<u>(11.5666)</u>	.0000
		<u>(3.8537)</u>

Freeport Elementary School (#0291)

13. [Ref. 29101] School records did not evidence that the parents of three ELL students were invited to the students' ELL Committee meetings. In addition, the *ELL Student Plan* for one of the students did not identify the courses that were to employ ESOL strategies. We propose the following adjustment:

101 Basic K-3	1.7144	
102 Basic 4-8	.8572	
130 ESOL	<u>(2.5716)</u>	.0000

14. [Ref. 29102] The *ELL Committee for Reevaluation and Extension of Services* forms were not signed for five ELL students; consequently, School records did not evidence that the meetings were attended by the required participants. We propose the following adjustment:

101 Basic K-3	3.4336	
102 Basic 4-8	.8572	
130 ESOL	<u>(4.2908)</u>	.0000

15. [Ref. 29103] The file for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.8572	
130 ESOL	<u>(.8572)</u>	.0000

16. [Ref. 29170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Prekindergarten/Primary Education but taught courses that required Elementary Education and the ESOL stand-alone certification or the ESOL endorsement. In addition, the parents of the students were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

102 Basic 4-8	1.8597	
112 Grades 4-8 with ESE Services	<u>(1.8597)</u>	.0000
		<u>.0000</u>

Findings

Walton Learning Center (#2021) Charter School

17. [Ref. 202101] Attendance was not maintained in the District’s automated attendance system (Focus) and manual attendance records were not available to support the reporting of 65 students (4 Basic students and 3 ESE students were in our tests). The records provided were class rosters for both the October 2016 and February 2017 reporting survey periods that did not support instructional daily attendance and were signed and dated after those reporting survey periods had ended. In addition, we noted that:

- a. The calculation of the FTE reported in the October 2016 reporting survey period did not consider the two storm days that the school was not in session; therefore, the FTE was calculated based on 450 hours of instruction for the semester rather than 440 hours.
- b. The bell schedule provided by the school indicated 1,500 CMW of instruction was provided during the July 2016 reporting survey period; however, only 1,075 CMW was reported.

We propose the following adjustment:

102 Basic 4-8	(3.2800)	
103 Basic 9-12	(30.9900)	
112 Grades 4-8 with ESE Services	(2.1800)	
113 Grades 9-12 with ESE Services	(5.3600)	
300 Career Education 9-12	<u>(1.9900)</u>	(43.8000)

18. [Ref. 202170] One teacher did not hold a valid Florida certificate. Since the students are cited in Finding No. 17 (Ref. 202101), we present this disclosure finding with no proposed adjustment. .0000

19. [Ref. 202171] One teacher was not properly certified and was not approved to teach out of field in Business Education until January 17, 2017, which was after the October 2016 reporting survey period. In addition, the parents of the students were not notified of the teacher’s out-of-field status. Since the students are cited in Finding No. 17 (Ref. 202101), we present this disclosure finding with no proposed adjustment. .0000
(43.8000)

Walton Virtual Franchise (#7004)

20. [Ref. 700401] School records did not evidence that one ESE virtual education student was eligible to be enrolled in a virtual education program. We propose the following adjustment:

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)	
Walton Virtual Franchise (#7004) (Continued)		
113 Grades 9-12 with ESE Services	(.0667)	(.0667)
21. [Ref. 700402] One Basic virtual education student was not enrolled in two virtual courses until after the February 2017 reporting survey period and did not complete the courses until after the end of the 180-day school year. Consequently, the courses were not eligible to be reported for FEFP funding. We propose the following adjustment:		
103 Basic 9-12	(.1250)	(.1250)
22. [Ref. 700470] 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, English, and ESE but taught courses that required certification in Social Science. In addition, the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:		
102 Basic 4-8	.1168	
112 Grades 4-8 with ESE Services	(.1168)	.0000
		(.1917)
Proposed Net Adjustment		<u>(49.1138)</u>

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Walton County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) *ELL Student Plans* identify all of the courses that are to employ ESOL strategies; (2) the English language proficiency of students being considered for placement in the ESOL Program or students being considered for continuation of their ESOL placements (beyond the initial 3-year base period) is assessed timely; (3) parents are invited to ELL Committee meetings and documentation of the invitation is retained in each student's file; (4) the *ELL Committee for Reevaluation and Extension of Services* forms include the signatures of the attendees to evidence who participated; (5) students assessed as English language proficient are exited from the ESOL Program or retained based on placement recommendations of ELL Committees; (6) parents are timely notified of their children's ESOL placements; (7) ELL student files are readily available and contain adequate documentation to demonstrate that students are eligible to be reported in the ESOL Program; (8) all required participants are involved in the development of students' EPs and documentation of this participation is maintained in the students' files; (9) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed and retained in readily accessible files; (10) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (11) students who have passed an end-of-course assessment are not reported for FEFP funding if the students were previously enrolled in the course; (12) virtual courses completed after the end of the school year are not reported for FEFP funding if the students were not enrolled in the courses during the October or February reporting survey periods; (13) students meet eligibility requirements prior to enrollment in virtual instruction programs; (14) teachers are properly certified or, if teaching out of field, are timely approved by the School Board to teach out of field; (15) parents are timely notified when their children are assigned to teachers teaching out of field; and (16) FTE is correctly reported based on the number of instructional hours and in accordance with each school's bell schedule.

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, FAC, *Florida Education Finance Program Student Membership Surveys*
SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*
SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*
FTE General Instructions 2016-17

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*
SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*
SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*
FTE General Instructions 2016-17
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, FAC, *Definitions Which Apply to Programs for English Language Learners*
SBE Rule 6A-6.0902, FAC, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*
SBE Rule 6A-6.09021, FAC, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*
SBE Rule 6A-6.09022, FAC, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*
SBE Rule 6A-6.0903, FAC, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*
SBE Rule 6A-6.09031, FAC, *Post Reclassification of English Language Learners (ELLs)*
SBE Rule 6A-6.0904, FAC, *Equal Access to Appropriate Instruction for English Language Learners*

Career Education On-The-Job Attendance

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

Career Education On-The-Job Funding Hours

FTE General Instructions 2016-17

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, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*
SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*

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

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

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

SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities Matrix of Services Handbook (2015 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, FAC, *Non-certificated Instructional Personnel*

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

SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*

SBE Rule 6A-6.0907, FAC, *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*

NOTES TO SCHEDULES

<p style="text-align: center;">NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>

A summary discussion of the significant features of the Walton County District School Board (District), the FEFP, the FTE, and related areas is provided below.

1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Walton County, Florida. Those services are provided primarily to PK 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 SBE. The geographic boundaries of the District are those of Walton County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 16 schools other than charter schools, 2 charter schools, and 1 virtual education cost center serving PK through 12th-grade students.

For the fiscal year ended June 30, 2017, State funding totaling \$4.7 million was provided through the FEFP to the District for the District-reported 8,917.01 unweighted FTE as recalibrated, which included 520.19 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 PK 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 on 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 PK 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 courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses 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

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. If the combined reported FTE for the student exceeds 1.0 FTE, the DOE recalibrates the reported FTE student enrollment for each student to 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year.

5. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the DOE 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 2016-17 school year were conducted during and for the following weeks: Survey 1 was performed July 11 through 15, 2016; Survey 2 was performed October 10 through 14, 2016; Survey 3 was performed February 6 through 10, 2017; and Survey 4 was performed June 12 through 16, 2017.

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) ESOL, (3) ESE, and (4) Career Education 9-12.

8. Statutes and Rules

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

Chapter 1000, 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, FAC, *Finance and Administration*

SBE Rules, Chapter 6A-4, FAC, *Certification*

SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

NOTE B – TESTING FTE STUDENT ENROLLMENT
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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 DOE for the fiscal year ended June 30, 2017. 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:

<u>School</u>	<u>Findings</u>
1. Freeport Senior High School	1 and 2
2. Van R. Butler Elementary School	3 and 4
3. Emerald Coast Middle School	5 through 9
4. Bay Elementary School	NA
5. Walton High School	10 through 12
6. Freeport Elementary School	13 through 16
7. Walton Learning Center*	17 through 19
8. Walton Virtual Franchise	20 through 22

* Charter School



Sherrill F. Norman, CPA
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

Report on Student Transportation

We have examined the Walton 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 for the fiscal year ended June 30, 2017. 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 2016-17* issued by the Department of Education.

Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

Auditor's Responsibility

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 and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of student transportation reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Opinion

In our opinion, the Walton County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 2017.

Other Reporting Required by Government Auditing Standards

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁶ 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; accordingly, we express no such opinion. 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. 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. The impact of this noncompliance with State requirements 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.

⁶ 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.

Purpose of this Report

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 American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
October 29, 2018

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Walton 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 classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2017. (See NOTE B.) The population of vehicles (224) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2016 and February and June 2017 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (10,075) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Teenage Parents and Infants	1
IDEA – PK through Grade 12, Weighted	321
All Other FEFP Eligible Students	<u>9,753</u>
Total	<u>10,075</u>

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

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 262 of the 10,075 students reported as being transported by the District.	22	(10)
In conjunction with our general tests of student transportation we identified certain issues related to 249 additional students.	<u>249</u>	<u>(239)</u>
Total	<u>271</u>	<u>(249)</u>

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 DOE.

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Walton County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *Student Transportation General Instructions 2016-17* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

Findings

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 2016 reporting survey periods and the February and June 2017 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 (e.g., once for the October 2016 reporting survey period and once for the February 2017 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 59] During the course of our fieldwork it came to our attention that 14 students on four buses were either not reported during the July 2016 reporting survey period or the June 2017 reporting survey period. Twelve of the 14 students were not reported in the July 2016 reporting survey period and were transported to the neighboring district for ESY ESE services and the 2 students not reported in the June 2017 reporting survey period were transported for ESY ESE services in District schools. However, since student enrollment was not recorded in the District's system, the students were not reported to the DOE for State transportation funding. The final impact of the District's underreporting and final resolution with any applicable adjustment in State transportation funding rests with the DOE.

2. [Ref. 51] A total of 136 PK students (2 students were in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category. Only PK students classified as IDEA students are eligible to be reported in this ridership category and these students were not classified as IDEA students. We propose the following adjustments:

**Students
Transported
Proposed Net
Adjustments**

0

<u>Findings</u>		Students Transported Proposed Net Adjustments
October 2016 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(73)	
February 2017 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(63)	(136)
3. [Ref. 52] Our general test disclosed that one student was reported for 9 DIT rather than the 6 DIT indicated in the District’s ESY calendar. We propose the following adjustment:		
July 2016 Survey		
<u>9 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
<u>6 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	<u>1</u>	0
4. [Ref. 53] Five students (two students were in our test) were not marked as riding their assigned buses during the reported survey periods. Consequently, the students should not have been reported for State transportation funding. We propose the following adjustments:		
July 2016 Survey		
<u>6 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
February 2017 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(4)	(5)
5. [Ref. 54] We noted 103 students (4 students were in our test) who were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:		
October 2016 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(17)	
February 2017 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(86)	(103)

**Students
Transported
Proposed Net
Adjustments**

Findings

6. [Ref. 55] One student in our test was not enrolled in school during the October 2016 reporting survey period and was not eligible to be reported for State transportation funding. We propose the following adjustment:

October 2016 Survey

90 Days in Term

All Other FEFP Eligible Students	(1)	(1)
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7. [Ref. 56/57] We noted 25 students (12 students were in our test) incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs either did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category (4 students), did not indicate that transportation services were needed (19 students), or indicated that the student had a medical condition requiring a doctor's prescription for which a doctor's prescription was not on file (1 student), or the student was transported on a bus that did not have an aide as required by the student's IEP (1 student). We determined that 22 of the students were eligible to be reported in the All Other FEFP Eligible Students ridership category and the remaining 3 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

Ref. 56

October 2016 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	3	

February 2017 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	4	

June 2017 Survey

9 Days in Term

IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	5	0

Ref. 57

October 2016 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(7)	
All Other FEFP Eligible Students	7	

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
February 2017 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	2	
June 2017 Survey		
<u>9 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	(3)
8. [Ref. 58] One student in our test was incorrectly reported in the All Other FEFP Eligible Students ridership category in the July 2016 reporting survey period. The student was not classified as an IDEA student and was not attending a nonresidential DJJ Program; consequently, the student was not eligible to be reported for State transportation funding. We propose the following adjustment:		
July 2016 Survey		
<u>6 Days in Term</u>		
All Other FEFP Eligible Students	<u>(1)</u>	<u>(1)</u>
Proposed Net Adjustment		<u>(249)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Walton County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) only PK students who are classified as IDEA students or whose parents are enrolled in a Teenage Parent Program are reported for State transportation funding; (2) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 or more miles from their assigned schools; (3) students who are reported in the IDEA - PK through Grade 12, Weighted ridership category are documented as having met one of the five criteria required for reporting in the weighted ridership category as noted on the students' IEPs; (4) only those students who are documented as enrolled during the reporting survey period and recorded on bus drivers' reports as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (5) all students who were transported are reported to the DOE; (6) students are reported for the correct number of DIT in accordance with the school's instructional calendar; and (7) only ESE students classified as students with disabilities under the IDEA attending an ESY program or students attending a nonresidential DJJ Program are reported for State transportation funding during the summer reporting survey periods.

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*
SBE Rules, Chapter 6A-3, FAC, *Transportation*
Student Transportation General Instructions 2016-17

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
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A summary discussion of the significant features of the Walton County District School Board (District) student transportation and related areas is provided below.

1. Student Eligibility

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 classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes.

2. Transportation in Walton County

For the fiscal year ended June 30, 2017, the District received \$2.2 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2016	7	41	25
October 2016	102	4,858	656
February 2017	100	5,111	463
June 2017	<u>15</u>	<u>65</u>	<u>0</u>
Totals	<u>224</u>	<u>10,075</u>	<u>1,144</u>

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*

SBE Rules, Chapter 6A-3, FAC, *Transportation*

NOTE B – TESTING STUDENT TRANSPORTATION
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Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2017. 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.

MANAGEMENT'S RESPONSE

A. Russell Hughes
Superintendent of Schools



145 Park Street
DeFuniak Springs, FL 32435
850.892.1100
Fax 850.892.1191
www.walton.k12.fl.us

October 29, 2018

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

Dear Ms. Norman:

This letter is in response to the preliminary and tentative findings, adjustments, and recommendations related to the Florida Education Finance Program examination for the fiscal year ended June 30, 2017.

The Walton County School District is committed to effective and efficient operations. We appreciate the professionalism and courtesy of your staff during this engagement, as the information provided will be beneficial to us as we strive for excellence. The following pages contain a list of the corrective actions that have been made or are in the process of being made to increase the accuracy of our reporting.

If any further information is needed regarding these responses, please do not hesitate to contact us.

Sincerely,

A handwritten signature in cursive script that reads "A. Russell Hughes".

A. Russell Hughes
Superintendent of Schools

"Preparing the Whole Child for a Life of Success"

Gail Smith
District 1

Kim Kirby
District 2

Bill Eddins, Jr.
District 3

Marsha Winegamer
District 4

Jason Catalano
District 5

Walton County District School Board
Management's Corrective Action Plan
For the Fiscal Year Ended June 30, 2017

Full-Time Equivalent Student Enrollment

Finding Number:	1. [Ref. 14101]
Planned Corrective Action:	Procedures have been reestablished to maintain records and ensure they are turned in and stored with the FTE reports at the end of each school year. Students are completing timesheets on a regular basis to include recording start and stop times daily and the number of hours worked within the specific time period. Employers, the instructional supervisor, and students will sign time cards regularly and at the appropriate time. Students who are not employed at any given time during the semester will have documentation to show their ongoing efforts to obtain employment. This will include log sheets, contact lists, and applications submitted for employment.
Anticipated Completion Date:	Immediately
Responsible Contact Person:	Tripp Hope, FHS Principal
Finding Number:	2. [Ref. 14102]
Planned Corrective Action:	Requested the MIS District office to provide a report at the school level to verify what is pulled for each survey to prevent invalid reporting for funding in Survey 4.
Anticipated Completion Date:	Before Survey 4
Responsible Contact Person:	Chris Piland, MIS Coordinator Tripp Hope, FHS Principal
Finding Number:	3. [Ref. 15102]

**Walton County District School Board
Management's Corrective Action Plan
For the Fiscal Year Ended June 30, 2017**

Planned Corrective Action:	School administration, guidance counselor, and bilingual aides will all maintain copies of invitations for parents to attend ELL Committee meetings to insure parents are invited.
Anticipated Completion Date:	2018-19 school year, ongoing
Responsible Contact Person:	Tammy Smith, VRBES Principal Meghan Turner, VRBES Guidance Counselor
Finding Number:	4. <u>[Ref. 15103]</u>
Planned Corrective Action:	Administration, Guidance Counselor, and data control specialist will review registration paperwork for all students as they enroll for school and insure they are assessed within 30 school days prior to the student's DEUSS anniversary date.
Anticipated Completion Date:	2018-19 school year, ongoing
Responsible Contact Person:	Tammy Smith, VRBES Principal Meghan Turner, VRBES Guidance Counselor
Finding Number:	5. <u>[Ref. 15201]</u>
Planned Corrective Action:	An ELL leadership team has been created with the principal, assistant principal, counselor, and ELL aides to check the accurate completion of the documents. The Assistant Principal will review the files at the end of each 9 weeks. The counseling office will notify the ELL team of any new students enrolling at the school, so the team can check the assessment within 20 days. The ELL department will implement a file checklist (ESOL Audit Form) for each student that enrolls to record the individual process completing the documentation.
Anticipated Completion Date:	October 31, 2018

**Walton County District School Board
Management's Corrective Action Plan
For the Fiscal Year Ended June 30, 2017**

Responsible Contact Person:	Todd Drake, ECMS Principal
Finding Number:	6. <u>[Ref. 15202]</u>
Planned Corrective Action:	An ELL leadership team has been created with the principal, assistant principal, counselor, and ELL aides to check the accurate completion of the documents. The Assistant Principal will review the files at the end of each 9 weeks. The ELL department will implement a file checklist for each student that enrolls to record the individual process completing the documentation.
Anticipated Completion Date:	October 31, 2018
Responsible Contact Person:	Todd Drake, ECMS Principal
Finding Number:	7. <u>[Ref. 15203]</u>
Planned Corrective Action:	An ELL leadership team has been created with the principal, assistant principal, counselor, and ELL aides to check the accurate completion of the documents. The Assistant Principal will review the files at the end of each 9 weeks. The ELL department will implement a file checklist for each student that enrolls to record the individual process completing the documentation.
Anticipated Completion Date:	October 31, 2018
Responsible Contact Person:	Todd Drake, ECMS Principal
Finding Number:	8. <u>[Ref. 15204]</u>
Planned Corrective Action:	An ELL leadership team has been created with the principal, assistant principal, counselor, and ELL aides to check the accurate completion of the documents. The Assistant Principal will review the files at the end of each 9 weeks.

**Walton County District School Board
Management's Corrective Action Plan
For the Fiscal Year Ended June 30, 2017**

	The ELL department will implement a file checklist for each student that enrolls to record the individual process completing the documentation.
Anticipated Completion Date:	October 31, 2018
Responsible Contact Person:	Todd Drake, ECMS Principal
Finding Number:	9. <u>[Ref. 15205/06]</u>
Planned Corrective Action:	All EP programs documents will be submitted to the leadership team upon completion of the plan to ensure team approach.
Anticipated Completion Date:	October 31, 2018
Responsible Contact Person:	Todd Drake, ECMS Principal
Finding Number:	10. <u>[Ref. 27101]</u>
Planned Corrective Action:	The teacher of the OJT class (2016-17) is no longer employed at WHS. During the 2017-18 school year, another teacher assumed the responsibility of teaching OJT. The OJT program was removed from course offerings after the 2017-18 school year due to lack of interest from our students.
Anticipated Completion Date:	August 2017
Responsible Contact Person:	Janet Currid, WHS Principal
Finding Number:	11. <u>[Ref. 27170]</u>

**Walton County District School Board
Management's Corrective Action Plan
For the Fiscal Year Ended June 30, 2017**

Planned Corrective Action:	Certified teachers will be placed in classrooms and all out-of-field teachers will be reported and approved by the School Board and posted as required. Out-of-field letters will be sent home and copies will be placed in student cumulative folders.
Anticipated Completion Date:	August 2017
Responsible Contact Person:	Janet Currid, WHS Principal
Finding Number:	12. <u>[Ref. 27171]</u>
Planned Corrective Action:	Post out-of-field teacher as required by law, send out-of-field letters to parents and place copies of these letters in student cumulative folders
Anticipated Completion Date:	August 2017
Responsible Contact Person:	Janet Currid, WHS Principal
Finding Number:	13. <u>[Ref. 29101]</u>
Planned Corrective Action:	Our guidance counselor will send out an invitation to the ELL parents to attend meetings. The bilingual aide will make additional contact with the parents to ensure that they receive the notification. The guidance counselor and principal will check ESOL files every 9 weeks to ensure that the files are in compliance.
Anticipated Completion Date:	August 2018
Responsible Contact Person:	Karen Douglass, FES Guidance Counselor Kristin Lewis, FES Principal
Finding Number:	14. <u>[Ref. 29102]</u>

**Walton County District School Board
Management's Corrective Action Plan
For the Fiscal Year Ended June 30, 2017**

Planned Corrective Action:	Our guidance counselor will schedule meetings to include all required participants. The guidance counselor and principal will check ESOL files every 9 weeks to ensure that the files are in compliance.
Anticipated Completion Date:	August 2018
Responsible Contact Person:	Karen Douglass, FES Guidance Counselor Kristin Lewis, FES Principal
Finding Number:	<u>15.[Ref. 29103]</u>
Planned Corrective Action:	Additional training is being provided to personnel regarding the procedures to ensure files are accurately filed and readily available.
Anticipated Completion Date:	August 2018
Responsible Contact Person:	Josh Harrison, FMS Principal
Finding Number:	<u>16.[Ref. 29170]</u>
Planned Corrective Action:	The teacher was moved to a field that she was certified at the end of the 2016-2017 school year. The principal will check for out of field on any new hires and send out the appropriate letter to notify the parents.
Anticipated Completion Date:	May 2017
Responsible Contact Person:	Kristin Lewis, FES Principal
Finding Number:	<u>17.[Ref. 202101]</u>

**Walton County District School Board
Management's Corrective Action Plan
For the Fiscal Year Ended June 30, 2017**

Planned Corrective Action:	We acknowledge this finding and reserve the right to appeal, with the intention to do so. Each incarcerated student is required to attend school full time. Daily attendance records are available and confirm the students were in attendance. Going forward, Walton Learning Center's teachers have begun taking attendance daily in the Focus system. There are a total of 4 class periods and teachers take attendance during the first 10 minutes of class during each of those class periods. They are ensuring that they are physically seeing the student in their classroom before marking that student present. If there is a situation when a student is not present (ex. transports to doctor's offices, transports to dentist offices, court, etc.), the student is then marked accordingly. The daily attendance in the Focus system is checked daily by the Lead Educator and the Walton Learning Center's MIS/Data Specialist. Teachers are also keeping an attendance record in their physical gradebooks, which are always kept in their classrooms.
Anticipated Completion Date:	July 20, 2018
Responsible Contact Person:	Shekima Fields, WLC Lead Educator
Finding Number:	18. <u>[Ref. 202170]</u>
Planned Corrective Action:	Walton County School District will continue to communicate with the Walton Learning Center to assist with certification needs and board approval of teachers out of field.
Anticipated Completion Date:	Ongoing
Responsible Contact Person:	Sonya Alford, Human Resources Director
Finding Number:	19. <u>[Ref. 202171]</u>

**Walton County District School Board
Management's Corrective Action Plan
For the Fiscal Year Ended June 30, 2017**

Planned Corrective Action:	Walton County School District will continue to communicate with the Walton Learning Center to assist with certification needs and board approval of teachers out of field.
Anticipated Completion Date:	Ongoing
Responsible Contact Person:	Sonya Alford, Human Resources Director
Finding Number:	<u>20. [Ref. 700401]</u>
Planned Corrective Action:	Walton Virtual School will create a process to ensure eligibility for all students to be enrolled in a virtual education program is evidenced at the district level and records will be maintained on all students.
Anticipated Completion Date:	December 19, 2018
Responsible Contact Person:	Myca Chandler, Coordinator of Instructional Supports
Finding Number:	<u>21. [Ref. 700402]</u>
Planned Corrective Action:	Newly created process within the department will ensure Walton Virtual School students will be enrolled in a timely manner and counseled to ensure students complete courses within the 180-day school year. Deadlines for enrollment and course completion are provided to parent twice per year via parent letters (May & November), posted on the Walton Virtual School website and will be added to the Student Progression Plan for 2019-2020.
Anticipated Completion Date:	March 29, 2019
Responsible Contact Person:	Myca Chandler, Coordinator of Instructional Supports
	<u>22. [Ref. 700470]</u>

**Walton County District School Board
Management's Corrective Action Plan
For the Fiscal Year Ended June 30, 2017**

Finding Number:	
Planned Corrective Action:	Walton Virtual School administration will ensure all teachers are properly certified and in field to teach courses to which they are assigned. Processes have been developed and put into place to collect certification information from teachers upon teachers making application to teach WVS courses. Teachers are then assigned students based on eligible certifications. Students needing courses for which no certified, in field teacher is available, will be referred to FLVS. These processes will be listed and outlined in the Walton Virtual School Policy and Procedure Manual for 2019-2020.
Anticipated Completion Date:	March 29, 2019
Responsible Contact Person:	Myca Chandler, Coordinator of Instructional Supports

**Walton County District School Board
Management's Corrective Action Plan
For the Fiscal Year Ended June 30, 2017**

Student Transportation

Finding Number:	1. <u>[Ref. 59]</u>
Planned Corrective Action:	The Management Information Systems Department and the Transportation Department have established procedures to ensure all student ridership is accurately reported.
Anticipated Completion Date:	July 2017
Responsible Contact Person:	Chris Piland, MIS Coordinator
Finding Number:	2. <u>[Ref. 51]</u>
Planned Corrective Action:	The Management Information Systems (MIS) Department along with the Exceptional Student Education (ESE) Department have established procedures that include physical verification of Individual Education Plan's (IEP) and the ESE Staffing Specialists physically coding the <i>Transportation Membership Category</i> of each ESE student in accordance with the student's IEP. The MIS Department has created a report for the Transportation Department to run as a check point for the ESE Department.
Anticipated Completion Date:	July 2017
Responsible Contact Person:	Chris Piland, MIS Coordinator
Finding Number:	3. <u>[Ref. 52]</u>
Planned Corrective Action:	The Transportation Department will run a report to verify Days in Term (DIT) for summer surveys. This report will serve as an additional checkpoint to ensure more accurate reporting of DIT and prevent submissions with keying errors.
Anticipated Completion Date:	August 2018

**Walton County District School Board
Management's Corrective Action Plan
For the Fiscal Year Ended June 30, 2017**

Responsible Contact Person:	Dennis Grey, Transportation Coordinator
Finding Number:	4. <u>[Ref. 53]</u>
Planned Corrective Action:	The Transportation Department has established procedures for additional cross referencing and balancing of individual driver FTE's to ensure more accurate reporting of student ridership.
Anticipated Completion Date:	August 2018
Responsible Contact Person:	Dennis Grey, Transportation Coordinator
Finding Number:	5. <u>[Ref. 54]</u>
Planned Corrective Action:	Walton County School District (WCSD) Transportation Department utilizes a routing software program, TransFinder to determine the students that live less than two (2) miles from their respective school. Additionally, the Management Information Systems (MIS) Coordinator has implemented a procedure of filtering data in FOCUS that has been uploaded from TransFinder to FOCUS, therefore producing more accurate data. The Transportation Department procedurally identifies students that live within distances of 1.8 – 2.2 miles to look at on an individual basis.
Anticipated Completion Date:	September 2018
Responsible Contact Person:	Dennis Grey, Transportation Coordinator
Finding Number:	6. <u>[Ref. 55]</u>
Planned Corrective Action:	The Transportation Department has established procedures for additional cross referencing and balancing of individual driver FTE's to ensure more accurate reporting of student ridership.

**Walton County District School Board
Management's Corrective Action Plan
For the Fiscal Year Ended June 30, 2017**

Anticipated Completion Date:	August 2018
Responsible Contact Person:	Dennis Grey, Transportation Coordinator
Finding Number:	7. <u>[Ref. 56/57]</u>
Planned Corrective Action:	<p>The Management Information Systems (MIS) Department along with the Exceptional Student Education (ESE) Department have established procedures that include physical verification of Individual Education Plan's (IEP) and the ESE Staffing Specialists physically coding the <i>Transportation Membership Category</i> of each ESE student in accordance with the student's IEP. The MIS Department has created a report for the Transportation Department to run as a check point for the ESE Department.</p> <p>In reference to <u>[Ref. 57]</u>, the Transportation Department has developed procedures for maintaining more accurate records of drivers/aides for summer surveys.</p>
Anticipated Completion Date:	August 2018
Responsible Contact Person:	Chris Piland, MIS Coordinator Dr. Randy Stafford, Student Services Director (57) Dennis Grey, Transportation Coordinator
Finding Number:	8. <u>[Ref. 58]</u>
Planned Corrective Action:	The Transportation Department has established procedures for additional cross referencing and balancing of individual driver FTE's to ensure more accurate reporting of student ridership.
Anticipated Completion Date:	August 2018
Responsible Contact Person:	Dennis Grey, Transportation Coordinator