

**DESOTO COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2018



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2017-18 fiscal year, Adrian H. Cline served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Daniel B. Via, Chair through 11-20-17	1
Karen K. Chancey	2
Deborah D. Snyder, Chair from 11-21-17, Vice Chair through 11-20-17	3
Judy M. Kirkpatrick, Vice Chair from 11-21-17	4
Ronny R. Allen	5

The team leader was Eric R. Seldomridge, 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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DESOTO COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
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 ESOL, the DeSoto 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, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2018. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 15 of the 67 teachers in our test.
- 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 13 of the 80 students in our ESOL test.

The District did not report any charter schools; therefore, all our tests relate to District schools other than charter schools and the District's virtual instruction program. Noncompliance related to the reported FTE student enrollment resulted in 20 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled .0000 but has a potential impact on the District's weighted FTE of negative 5.5375. Noncompliance related to student transportation resulted in 5 findings and a proposed net adjustment of negative 128 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, 2018, was \$4,203.95 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$23,279 (negative 5.5375 times \$4,203.95).

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 DeSoto 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 DeSoto 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 eight schools, two cost centers, and two virtual education cost centers serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2018, State funding totaling \$22.7 million was provided through the FEFP to the District for the District-reported 4,896.19 unweighted FTE as recalibrated. 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 DJJ 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 DJJ 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 DJJ 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. The District received \$785,008 for student transportation as part of the State funding through the FEFP.

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Sherrill F. Norman, CPA
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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 DeSoto 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 including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018. 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 2017-18* 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 including teacher certification 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 noncompliance 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 English for Speakers of Other Languages 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 English for Speakers of Other Languages, the DeSoto 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 including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018.

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, 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 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

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.

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 English for Speakers of Other Languages. 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 including teacher certification 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
December 6, 2019

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, 2018, the DeSoto County District School Board (District) reported to the DOE 4,896.19 unweighted FTE as recalibrated at eight District schools, two cost centers, and two virtual education cost centers. The District did not report any charter schools.

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, 2018. (See NOTE B.) The population of schools (12) consisted of the total number of brick and mortar schools in the District that offered courses, cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (4,655) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in On-the-Job Training.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 13 of the 80 students in our ESOL test.²

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

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students With Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	11	7	3,679	59	1	3,689.23	43.9338	18.0803
Basic with ESE Services	10	6	634	43	2	830.04	33.5988	(1.8982)
ESOL	6	5	317	80	13	267.37	56.0816	(13.7368)
ESE Support Levels 4 and 5	4	2	4	4	0	3.84	2.6202	(1.2458)
Career Education 9-12	3	1	<u>21</u>	<u>20</u>	<u>0</u>	<u>105.71</u>	<u>4.7635</u>	<u>(1.1995)</u>
All Programs	12	7	<u>4,655</u>	<u>206</u>	<u>16</u>	<u>4,896.19</u>	<u>140.9979</u>	<u>.0000</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (209) 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,

² For ESOL, the material noncompliance is composed of Findings 2, 3, 6, 10, 11, 15 and 20 on *SCHEDULE D*.

and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 15 of the 67 teachers in our test.³

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.

³ For teachers, the material noncompliance is composed of Findings 4, 5, 7, 8, 12, 13, 14, 17, 18, and 19 on *SCHEDULE D.*

SCHEDULE B

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

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	5.8195	1.107	6.4422
102 Basic 4-8	6.1289	1.000	6.1289
103 Basic 9-12	6.1319	1.001	6.1380
111 Grades K-3 with ESE Services	.1018	1.107	.1127
112 Grades 4-8 with ESE Services	(1.0000)	1.000	(1.0000)
113 Grades 9-12 with ESE Services	(1.0000)	1.001	(1.0010)
130 ESOL	(13.7368)	1.212	(16.6490)
254 ESE Support Level 4	(1.2458)	3.619	(4.5086)
300 Career Education 9-12	<u>(1.1995)</u>	1.001	<u>(1.2007)</u>
Total	<u>.0000</u>		<u>(5.5375)</u>

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>#0031</u>	<u>#0081</u>	<u>#0161</u>	
101 Basic K-3	.....	3.0121	.....	3.0121
102 Basic 4-8	.....	.8362	4.0515	4.8877
103 Basic 9-12	5.6319	.....	.....	5.6319
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	(1.0000)	(1.0000)
113 Grades 9-12 with ESE Services	(1.0000)	.....	.....	(1.0000)
130 ESOL	(3.4324)	(3.8483)	(3.0515)	(10.3322)
254 ESE Support Level 4	.....	.....	.....	.0000
300 Career Education 9-12	<u>(1.1995)</u>	<u>.....</u>	<u>.....</u>	<u>(1.1995)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

<u>No. Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>		<u>Total</u>
		<u>#0181</u>	<u>#0291</u>	
101 Basic K-3	3.0121	2.8074	.....	5.8195
102 Basic 4-8	4.8877	1.2412	.....	6.1289
103 Basic 9-12	5.6319	.....	.5000	6.1319
111 Grades K-3 with ESE Services	.0000	.1018	.....	.1018
112 Grades 4-8 with ESE Services	(1.0000)	.....	.....	(1.0000)
113 Grades 9-12 with ESE Services	(1.0000)	.....	.....	(1.0000)
130 ESOL	(10.3322)	(2.9046)	(.5000)	(13.7368)
254 ESE Support Level 4	.0000	(1.2458)	.....	(1.2458)
300 Career Education 9-12	<u>(1.1995)</u>	.....	.....	<u>(1.1995)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

DeSoto County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification 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 2017-18* 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 2017 reporting survey periods and the February and June 2018 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2017 reporting survey period, the February 2018 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.

DeSoto County High School (#0031)

1. [Ref. 3101] The EP for one ESE student enrolled in the Gifted Program lacked the signatures of those professionals who participated in the development of the EP. We propose the following adjustment:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>	.0000

2. [Ref. 3102] The English language proficiency of three ELL students was not assessed within 30 school days prior to the students' DEUSS anniversary dates. In addition, an ELL Committee was not convened within 30 school days prior to one 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:

103 Basic 9-12	1.4834	
130 ESOL	<u>(1.4834)</u>	.0000

3. [Ref. 3103] The *ELL Student Plan* for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

DeSoto County High School (#0031) (Continued)

103 Basic 9-12	.3450	
130 ESOL	<u>(.3450)</u>	.0000

4. [Ref. 3170/72/73/74] The parents of students taught by four out-of-field teachers were not notified of the teachers' out-of-field status in ESOL (Ref. 3170/72/73) or Technical Education (Ref. 3174) until October 27, 2017, which was after the October 2017 reporting survey period. In addition, one teacher (Ref. 3170) had earned none of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 3170</u>		
103 Basic 9-12	.6210	
130 ESOL	<u>(.6210)</u>	.0000

<u>Ref. 3172</u>		
103 Basic 9-12	.1380	
130 ESOL	<u>(.1380)</u>	.0000

<u>Ref. 3173</u>		
103 Basic 9-12	.4140	
130 ESOL	<u>(.4140)</u>	.0000

<u>Ref. 3174</u>		
103 Basic 9-12	1.1995	
300 Career Education 9-12	<u>(1.1995)</u>	.0000

5. [Ref. 3171] Our test of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records demonstrated that the teacher was hired as an interim substitute; however, our review of the teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but was instead responsible for grading and evaluating students.

Sections 1010.215(1)(c) and 1012.01(2)(a), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose function provides direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a
(Finding Continues on Next Page)

Findings

DeSoto County High School (#0031) (Continued)

position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and by rules of the SBE in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teacher was providing direct instructional services and did not hold any certification, or was otherwise qualified to teach, we propose the following adjustment:

103 Basic 9-12	.4310	
130 ESOL	<u>(.4310)</u>	<u>.0000</u>
		<u>.0000</u>

Memorial Elementary School (#0081)

6. [Ref. 8101] The English language proficiency of two ELL students was not assessed within 30 school days prior to two students' DEUSS anniversary dates. In addition, the *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.8274	
102 Basic 4-8	.8362	
130 ESOL	<u>(1.6636)</u>	<u>.0000</u>

7. [Ref. 8170] One teacher taught Primary Language Arts to a class that included ELL students but was not properly certified and was not approved by the School Board to teach such students out of field. In addition, the student's parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.9436	
130 ESOL	<u>(.9436)</u>	<u>.0000</u>

8. [Ref. 8171] Our test of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records demonstrated that the teacher was hired as an interim substitute; however, our review of the teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but was instead responsible for grading and evaluating students.

(Finding Continues on Next Page)

Findings

Memorial Elementary School (#0081) (Continued)

Sections 1010.215(1)(c) and 1012.01(2)(a), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose function provides direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and by rules of the SBE in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teacher was providing direct instructional services and did not hold any certification, or was otherwise qualified to teach, we propose the following adjustment:

101 Basic K-3	1.2411	
130 ESOL	<u>(1.2411)</u>	<u>.0000</u>
		<u>.0000</u>

DeSoto Middle School (#0161)

9. [Ref. 16101] School records did not demonstrate that a General Education teacher participated in the development of one ESE student’s IEP. We propose the following adjustment:

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

10. [Ref. 16102] School records did not demonstrate that the parents of two ELL students were notified of their children’s ESOL placements. We propose the following adjustment:

102 Basic 4-8	1.0390	
130 ESOL	<u>(1.0390)</u>	<u>.0000</u>

Findings

DeSoto Middle School (#0161) (Continued)

11. [Ref. 16103] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened by October 13 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	.2964	
130 ESOL	<u>(.2964)</u>	.0000

12. [Ref. 16170/72/73] The parents of students taught by three out-of-field teachers were not notified of the teacher’s out-of-field status in English and ESOL (Ref. 16172) or were not notified of the teachers’ out-of-field status in Reading (Ref. 16173) or ESOL (Ref. 16170/73) until October 27, 2017, which was after the October 2017 reporting survey period. In addition, one teacher (Ref. 16172) was not approved by the School Board to teach out of field in English or ESOL. We propose the following adjustments:

<u>Ref. 16170</u>		
102 Basic 4-8	.4304	
130 ESOL	<u>(.4304)</u>	.0000

<u>Ref. 16172</u>		
102 Basic 4-8	.3687	
130 ESOL	<u>(.3687)</u>	.0000

<u>Ref. 16173</u>		
102 Basic 4-8	.1622	
130 ESOL	<u>(.1622)</u>	.0000

13. [Ref. 16171] One teacher taught a Basic subject area course to a class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1622	
130 ESOL	<u>(.1622)</u>	.0000

14. [Ref. 16174] Our test of teacher qualifications disclosed that one teacher was not properly certified as instructional personnel. School records demonstrated that the teacher was hired as an interim substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent
(Finding Continues Next Page)

Findings

DeSoto Middle School (#0161) (Continued)

teacher (i.e., in a limited temporary role) but was instead responsible for grading and evaluating students.

Sections 1010.215(1)(c) and 1012.01(2)(a), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose function provides direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and by rules of the SBE in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

In addition, School records did not demonstrate that the teacher was approved by the School Board to teach out of field in Math and Science or that the students’ parents were notified of the teacher’s out-of-field status. Further, the teacher taught Basic subject area courses to classes that included ELL students but had earned none of the 60 in-services training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline.

Since the teacher was providing direct instructional services and was not otherwise qualified to teach, we propose the following adjustment:

102 Basic 4-8	.5926	
130 ESOL	<u>(.5926)</u>	<u>.0000</u>
		<u>.0000</u>

Nocatee Elementary School (#0181)

15. [Ref. 18101] ELL Committees for three ELL students were not convened within 30 school days prior to the students’ DEUSS anniversary dates to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. In addition, the English language proficiency of two students was not assessed within 30 school days prior to the students’ DEUSS anniversary dates. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Nocatee Elementary School (#0181) (Continued)

101 Basic K-3	.8328	
102 Basic 4-8	.8228	
130 ESOL	<u>(1.6556)</u>	.0000

16. [Ref. 18102] The course schedule for one student who was an ESE student in our Basic test was incorrectly reported in Program No. 101 (Basic K-3). The course schedules of ESE students should be reported entirely in ESE. We propose the following adjustment:

101 Basic K-3	(.1018)	
111 Grades K-3 with ESE Services	<u>.1018</u>	.0000

17. [Ref. 18170] The students' parents were not notified of one teacher's out-of-field status in ESOL until October 27, 2017, which was after the October 2017 reporting survey period. We propose the following adjustment:

101 Basic K-3	1.2490	
130 ESOL	<u>(1.2490)</u>	.0000

18. [Ref. 18171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education but taught courses that required certification in ESE. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.8274	
102 Basic 4-8	.4184	
254 ESE Support Level 4	<u>(1.2458)</u>	<u>.0000</u>
		<u>.0000</u>

DeSoto Alternative Program (#0291)

19. [Ref. 29170] One teacher was not approved by the School Board to teach out of field in Math and the students' parents were not notified of the teacher's out-of-field status in Math, English, and ESOL. In addition, the teacher had earned only 60 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. Since the student's related FTE was proposed for adjustment in Finding No. 20 (Ref. 29101), we present this disclosure finding with no proposed adjustment.

.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

DeSoto Alternative Program (#0291) (Continued)

20. [Ref. 29101] The file for one ELL student was missing at the time of our examination and could not be subsequently located. Consequently, we were unable to validate the student’s reporting in the ESOL Program. We propose the following adjustment:

103 Basic 9-12	.5000	
130 ESOL	<u>(.5000)</u>	<u>.0000</u>
		<u>.0000</u>
Proposed Net Adjustment		<u>.0000</u>

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that DeSoto County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) *ELL Student Plans* are timely prepared and are on file along with other documentation to support each student's reporting in the ESOL Program; (2) parents are timely notified of their children's ESOL placements; (3) the English language proficiency of students being considered for continuation of their ESOL placements beyond the 3-year base period is timely assessed and ELL Committees are timely convened subsequent to the assessments; (4) EPs and IEPs demonstrate that all required participants were present when the EPs and IEPs were developed; (5) all teachers, including teachers identified as interim substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules are properly certified, or if not properly certified, are approved by the School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field status; (6) teachers earn the in-service training points required by SBE Rule 6A-1.0503 or 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines, and (7) the course schedules for ESE students are reported entirely in the ESE program.

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 including teacher certification 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*

FTE General Instructions 2017-18

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*

SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*

FTE General Instructions 2017-18

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 2017-18

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 (2017 Edition)*

Teacher Certification

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*

Section 1012.01(2)(a), Florida Statutes, *Definitions (Classroom Teachers)*

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

Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*
Section 1012.56, Florida Statutes, *Educator Certification Requirements*
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-4.0021, FAC, *Florida Teacher Certification Examinations*
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 DeSoto 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 DeSoto 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 DeSoto 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 eight schools, two cost centers, and two virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2018, State funding totaling \$22.7 million was provided through the FEFP to the District for the District-reported 4,896.19 unweighted FTE as recalibrated. 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 DJJ 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 DJJ 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 DJJ 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 2017-18 school year were conducted during and for the following weeks: Survey 1 was performed July 10 through 14, 2017; Survey 2 was performed October 9 through 13, 2017; Survey 3 was performed February 5 through 9, 2018; and Survey 4 was performed June 11 through 15, 2018.

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 including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2018. 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 including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. DeSoto County High School	1 through 5
2. Memorial Elementary School	6 through 8
3. DeSoto Middle School	9 through 14
4. Nocatee Elementary School	15 through 18
5. DeSoto Alternative Program	19 and 20
6. DeSoto Virtual Instruction Program	NA
7. DeSoto Virtual Franchise	NA



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 DeSoto 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, 2018. 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 *FTE General Instructions 2017-18 (Appendix F)* 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 noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Opinion

In our opinion, the DeSoto 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, 2018.

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 weaknesses⁴ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the 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.

⁴ 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
December 6, 2019

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the DeSoto 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, 2018. (See NOTE B.) The population of vehicles (48) 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 2017 and February and June 2018 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (3,148) 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	4
IDEA – PK through Grade 12, Weighted	207
All Other FEFP Eligible Students	<u>2,937</u>
Total	<u>3,148</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 234 of the 3,148 students reported as being transported by the District.	16	(15)
In conjunction with our general tests of student transportation we identified certain issues related to 113 additional students.	<u>113</u>	<u>(113)</u>
Total	<u>129</u>	<u>(128)</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

DeSoto 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 *FTE General Instructions 2017-18 (Appendix F)* 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*.

Students Transported Proposed Net Adjustments

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 2017 reporting survey periods and the February and June 2018 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 2017 reporting survey period and once for the February 2018 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that the number of DIT was incorrectly reported in the October 2017 and February 2018 reporting survey periods. The students were reported for 80 and 81 DIT and 91 and 93 DIT, respectively rather than the 90 DIT supported by the District's instructional calendar. We propose the following adjustments:

October 2017 Survey

90 Days in Term

Teenage Parents and Infants	2
IDEA - PK through Grade 12, Weighted	95
All Other FEFP Eligible Students	1,442

81 Days in Term

IDEA - PK through Grade 12, Weighted	(2)
--------------------------------------	-----

80 Days in Term

Teenage Parents and Infants	(2)
IDEA - PK through Grade 12, Weighted	(93)
All Other FEFP Eligible Students	(1,442)

**Students
Transported
Proposed Net
Adjustments**

Findings

February 2018 Survey

93 Days in Term

IDEA - PK through Grade 12, Weighted (3)

91 Days in Term

Teenage Parents and Infants (2)

IDEA - PK through Grade 12, Weighted (102)

All Other FEFP Eligible Students (1,495)

90 Days in Term

Teenage Parents and Infants 2

IDEA - PK through Grade 12, Weighted 105

All Other FEFP Eligible Students 1,495 0

2. [Ref. 52] Our review of the bus driver reports disclosed that one report was not signed by the bus driver attesting to the accuracy of the ridership reflected on the report. Consequently, the ridership of the 123 students (10 students were in our test) reported on this bus could not be validated. We propose the following adjustment:

October 2017 Survey

90 Days in Term

All Other FEFP Eligible Students (123) (123)

3. [Ref. 53] One student in our test was not marked as riding the assigned bus during the reporting survey period. Consequently, the student should not have been reported for State transportation funding. We propose the following adjustment:

October 2017 Survey

90 Days in Term

All Other FEFP Eligible Students (1) (1)

4. [Ref. 54] One student in our test was incorrectly reported in the IDEA-PK through Grade 12, Weighted ridership category. The student's IEP indicated services that were provided by Medicaid rather than from a District-provided aide. Accordingly, the student did not meet at least one of the criteria required for reporting in a weighted ridership category. However, the student was eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

October 2017 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted (1)

All Other FEFP Eligible Students 1 0

**Students
Transported
Proposed Net
Adjustments**

Findings

5. [Ref. 55] Four students in our test 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 2017 Survey

90 Days in Term

All Other FEFP Eligible Students (3)

February 2018 Survey

90 Days in Term

All Other FEFP Eligible Students (1) (4)

Proposed Net Adjustment

(128)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that DeSoto County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT is accurately reported; (2) all bus driver reports documenting student ridership during the reporting survey periods are signed and dated by the bus drivers attesting to the validity and correctness of the students' ridership; (3) only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (4) students 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 a weighted ridership category as noted on the students' IEPs; and (5) 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 miles or more from their assigned schools.

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

FTE General Instructions 2017-18 (Appendix F)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

A summary discussion of the significant features of the DeSoto 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 DeSoto County

For the fiscal year ended June 30, 2018, the District received \$785,008 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 2017	1	-	5
October 2017	23	1,539	527
February 2018	23	1,602	586
June 2018	<u>1</u>	<u>7</u>	<u>3</u>
Totals	<u>48</u>	<u>3,148</u>	<u>1,121</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

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, 2018. 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



The School District of DeSoto
Adrian H. Cline
Superintendent

December 6, 2019

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

Dear Ms. Norman:

Please find attached the DeSoto County School District's response to the 2017-2018 FEFP Preliminary and Tentative Audit Report. The response includes the finding, management response and corrective action. We acknowledge finding Ref. 52 but will be appealing this finding. Please let us know what our next step would be to file the appeal.

Sincerely,

Adrian H. Cline,
Superintendent

AHC: mrb

We cannot always build the future for our youth, but we can build our youth for the future.
Franklin D. Roosevelt

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DeSoto County High School #0031

Ref. Number	Finding	Management Response/Corrective Action
Ref. 3101	The EP for one ESE student enrolled in the Gifted Program lacked the signatures of those professionals who participated in the development of the EP.	Professional development has been provided to the ESE Staffing Specialists to address the processes and requirements of appropriate documentation of ESE records including but not limited to the IEP Signature Page. The ESE Staffing Specialist will confirm all signatures and dates are complete before ending the IEP meeting.
Ref. 3102	The English language proficiency of three ELL students were not assessed within 30 school days prior to the students' DEUSS anniversary dates. In addition, an ELL Committee was not convened within 30 school days prior to one student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS.	ELL entry and DEUSS dates will be closely monitored. The District ESOL Coordinator has created additional reports to determine re-evaluation status based on students DEUSS. ESOL staff at schools will be notified monthly of the upcoming re-evaluations to allow enough time to assess the student and provide parent notification of the ELL Committee meeting.
Ref. 3103	The ELL Student Plan for one ELL student was not available at the time of our examination and could not be subsequently located.	The District uses a new ESOL application called Ellevation. Starting the 1920 school year, ELL Student Plans will be generated three times during the year, once the student has been identified as ESOL and once before each survey reporting period. All ELL Plans will be printed and placed in the students ELL folder and kept at the District office.
Ref. 3170/72/73/74	The parents of students taught by four out-of-field teachers were not notified of the teachers' out-of-field status in ESOL or Technical Education until after October 2017 reporting survey period.	The District makes every effort to provide students with in-field teachers however, Board approval of out-of-field teachers will occur monthly. Within three days of out-of-field board approval, parent notification will be provided to schools to distribute.
Ref. 3171	Our test of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate.	The Human Resources Department will continue to work with District schools to educate all school sites about actively seeking certified teachers to fill vacancies and avoid using substitutes. All interim substitutes in teaching positions during survey reporting periods will be reported as out-of-field for board approval and parent notification will be provided.

Memorial Elementary School #0081

Ref. Number	Finding	Management Response/Corrective Action
Ref. 8101	The English language proficiency of two ELL students was not assessed within 30 school days prior to two students' DEUSS anniversary dates. In addition, the ELL Student Plan for one student was not available at the time of our examination and could not be subsequently located.	ELL entry and DEUSS dates will be closely monitored. The District ESOL Coordinator has created additional reports to determine re-evaluation status based on students DEUSS. ESOL staff at schools will be notified monthly of the upcoming re-evaluations to allow enough time to assess the student and provide parent notification of the ELL Committee meeting. Starting the 1920 school year, ELL Student Plans will be generated three times during the year, once the student has been identified as ESOL and once before each survey reporting period. All ELL Plans will be printed and placed in the students ELL folder and kept at the District office.
Ref. 8170	One teacher taught Primary Language Arts to a class that included ELL students but was not properly certified and was not approved by the School Board to teach such students out-of-field. In addition, the student's parents were not notified of the teacher's out-of-field status.	The District makes every effort to provide students with in-field teachers however, Board approval of out-of-field teachers will occur monthly. Within three days of out-of-field board approval, parent notification will be provided to schools to distribute.
Ref. 8171	Our test of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate.	The Human Resources Department will continue to work with District schools to educate all school sites about actively seeking certified teachers to fill vacancies and avoid using substitutes. All interim substitutes in teaching positions during survey reporting periods will be reported as out-of-field for board approval and parent notification will be provided.

Ref. Number	Finding	Management Response/Corrective Action
Ref. 16101	School records did not demonstrate that a General Education teacher participated in the development of one ESE student's IEP.	Professional development has been provided to the ESE Staffing Specialists to address the processes and requirements of appropriate documentation of ESE records including but not limited to the IEP Signature Page. General Education teachers are notified four weeks prior to an IEP meeting and their attendance is requested. The ESE Staffing Specialist will confirm all signatures and dates are complete before ending the IEP meeting.
Ref. 16102	School records did not demonstrate that the parents of two ELL students were notified of their children's ESOL placements.	Once the District determines the students ESOL placement eligibility, parent notification will be created and printed using the new ESOL application called Ellevation. Annually, parent notification will be printed for all eligible ESOL students. A copy of all notifications will be placed in the students ELL folder and kept at the District office.
Ref. 16103	The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened by October 13 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS.	ELL entry and DEUSS dates will be closely monitored. The District ESOL Coordinator has created additional reports to determine re-evaluation status based on students DEUSS. ESOL staff at schools will be notified monthly of the upcoming re-evaluations to allow enough time to assess the student and provide parent notification of the ELL Committee meeting.
Ref. 16170/72/73	The parents of students taught by three out-of-field teachers were not notified of the teacher's out-of-field status in English and ESOL or were not notified of the teacher's out-of-field status in Reading or ESOL until after the October 2017 reporting period.	The District makes every effort to provide students with in-field teachers however, Board approval of out-of-field teachers will occur monthly. Within three days of out-of-field board approval, parent notification will be provided to schools to distribute.
Ref. 16171	One teacher taught a Basic subject area course to a class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required.	The Human Resources Department, along with Instructional Services, will monitor teacher course completion and compliance of required coursework/in-service. Teachers will annually be notified of their out of compliance status via the Agreement to Complete ESOL and Plan of Study which describes ESOL requirements. Annually teachers will be notified of ESOL in-service opportunities.
Ref. 16174	Our test of teacher qualifications disclosed that one teacher was not properly certified as instructional personnel.	The Human Resources Department will continue to work with District schools to educate all school sites about actively seeking certified teachers to fill vacancies and avoid using substitutes. All interim substitutes in teaching positions during survey reporting periods will be reported as out-of-field for board approval and parent notification will be provided.

Nocatee Elementary School #0181

Ref. Number	Finding	Management Response/Corrective Action
Ref. 18101	ELL Committees for three ELL students were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, the English language proficiency of two students was not assessed within 30 school days prior to the students' DEUSS anniversary dates.	ELL entry and DEUSS dates will be closely monitored. The District ESOL Coordinator has created additional reports to determine re-evaluation status based on students DEUSS. ESOL staff at schools will be notified monthly of the upcoming re-evaluations to allow enough time to assess the student and provide parent notification of the ELL Committee meeting.
Ref. 18102	The course schedule for one student who was an ESE student in our Basic test was incorrectly reported in Program No 101.	All students with a valid IEP during survey reporting will be reported with the appropriate ESE FEFP code.
Ref. 18170	The students' parents were not notified of one teacher's out-of-field status in ESOL until after the October 2017 reporting survey period.	The District makes every effort to provide students with in-field teachers however, Board approval of out-of-field teachers will occur monthly. Within three days of out-of-field board approval, parent notification will be provided to schools to distribute.
Ref. 18171	One teacher was no properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education but taught courses that required certification in ESE.	The District makes every effort to provide students with in-field teachers however, Board approval of out-of-field teachers will occur monthly. Within three days of out-of-field board approval, parent notification will be provided to schools to distribute. Teachers will annually be notified of their out of compliance status via District Statement of Understanding which describes certification requirements and deadlines for completion.

DeSoto Alternative Program #0291

Ref. Number	Finding	Management Response/Corrective Action
Ref. 29170	One teacher was not approved by the School Board to teach out of field in Math and the students' parents were not notified of the teacher's out of field status in Math, English, and ESOL. In addition, the teacher had earned only 60 of the 300 in-service training points in ESOL strategies required.	The District makes every effort to provide students with in-field teachers however, Board approval of out-of-field teachers will occur monthly. Within three days of out-of-field board approval, parent notification will be provided to schools to distribute. Teachers will annually be notified of their out of compliance status via District Statement of Understanding which describes certification requirements and deadlines for completion.
Ref. 29101	The file of one ELL student was missing at the time of our examination and could not be subsequently located.	Starting the 1920 school year, all ELL student files were relocated to the District office. This will allow the ESOL Coordinator the ability to better monitor the ELL files and to make sure the appropriate documentation is filed.

Transportation

Ref. Number	Finding	Management Response/Corrective Action
Ref. 51	Our general tests disclosed that the number of DIT was incorrectly reported in the October 2017 and February 2018 reporting survey period.	The District acknowledges that this was a one year exception and since the District completed the 900 hours required, 90 days in term was to be reported for each survey.
Ref. 52	Our review of the bus driver reports disclosed that one report was not signed by the bus driver attesting to the accuracy of the ridership reflected on the report.	We acknowledge this finding, but will be appealing to Florida Department of Education to reduce the financial impact. In our appeal, we will be requesting that the supporting documents, such as transportation registration and school attendance, be used in verifying that these students did in fact ride during survey period and the District should not be penalized for the driver not signing the ridership report. Annually professional development will be provided to bus drivers regarding survey periods, the importance of taking attendance, signing and dating their bus driver ridership report.
Ref. 53	One student in our test was not marked as riding the assigned bus during the reporting survey period.	One student was accidentally counted during survey. Driver reports will be reviewed by at least two individuals to assure that every student who has been claimed has also been marked by the driver.
Ref. 54	One student in our test was incorrectly reported in the IDEA-PK through Grade 12, Weighted ridership category. The student's IEP indicated services that were provided by Medicaid rather than from a District-provided aide.	This was the first time Medicaid provided a transportation aide for a student. In the future if Medicaid provides an aide, the IEP will be reviewed to determine if the student is eligible for IDEA funding based on another category or if the student should be reported in another transportation ridership category.
Ref. 55	Four students in our test were incorrectly reported in the All Other FEFP Eligible Student ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding.	Once the student is registered to ride the bus, the Transportation Department will use the students residential address in Skyward to determine the appropriate ridership category.