

**INDIAN RIVER COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2019



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2018-19 fiscal year, Dr. Susan Moxley served as Interim Superintendent of the Indian River County Schools from 5-25-19, and Dr. Mark J. Rendell served as Superintendent before that date, and the following individuals served as Board members:

	<u>District No.</u>
Dr. Mara Schiff from 11-20-18	1
Shawn Frost, Chair through 11-19-18	1
Jacqueline Rosario from 11-20-18	2
Dale Simchick through 11-19-18	2
Laura Zorc, Chair from 11-20-18	3
Teri L. Barenborg from 11-20-18	4
Charles Searcy, Vice Chair through 11-19-18	4
Tiffany M. Justice, Vice Chair from 11-20-18	5

The team leader was Gail S. Collier, 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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**INDIAN RIVER COUNTY DISTRICT SCHOOL BOARD
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INDIAN RIVER 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
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 ESE Support Levels 4 and 5 and student transportation, the Indian River 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, 2019. 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 11 of the 102 teachers in our test. None of the 102 teachers in our test taught at charter schools.
- 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 18 of the 78 students in our ESE Support Levels 4 and 5 test. None of the 78 students in our ESE Support Levels 4 and 5 test attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 114 of the 361 students in our student transportation test, in addition to 19 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 28 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 1.8803 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 44.6245 (all applicable to District schools other than charter schools). Noncompliance related to student transportation resulted in 10 findings and a proposed net adjustment of negative 111 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, 2019, was \$4,204.42 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$187,620 (negative 44.6245 times \$4,204.42), all of which is applicable to District schools other than 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 Indian River 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 Indian River County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 22 schools other than charter schools, 5 charter schools, 1 cost center, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2019, State funding totaling \$24.1 million was provided through the FEFP to the District for the District-reported 17,418.03 unweighted FTE as recalibrated, which included 2,283.33 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 (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 FTE membership survey¹ 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 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 \$3 million for student transportation as part of the State funding through the FEFP.

¹ FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. See Note A6. for more information on surveys.

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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 Indian River 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, 2019. 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 2018-19* 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 Exceptional Student Education Support Levels 4 and 5 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 Exceptional Student Education Support Levels 4 and 5, the Indian River 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, 2019.

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 weaknesses² 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

² A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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 Exceptional Student Education Support Levels 4 and 5. 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
November 22, 2020

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, 2019, the Indian River County District School Board (District) reported to the DOE 17,418.03 unweighted FTE as recalibrated, which included 2,283.33 unweighted FTE as recalibrated for charter schools, at 22 District schools other than charter schools, 5 charter schools, 1 cost center, and 2 virtual education cost centers.

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, 2019. (See NOTE B.) The population of schools (30) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, 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 (8,070) 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 18 of the 78 students in our ESE Support Levels 4 and 5 test.³ None of the 78 students in our ESE Support Levels 4 and 5 test attended charter schools.

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	29	8	6,205	90	0	13,009.5100	75.1007	25.9937
Basic with ESE Services	30	9	1,428	63	3	3,290.4200	53.0071	.2768
ESOL	23	6	313	86	4	599.3800	62.2876	(15.1553)
ESE Support Levels 4 and 5	18	5	123	78	18	153.8500	62.1616	(12.9955)
Career Education 9-12	4	1	<u>1</u>	<u>1</u>	0	<u>364.8700</u>	<u>.0714</u>	<u>.0000</u>
All Programs	30	9	<u>8,070</u>	<u>318</u>	<u>25</u>	<u>17,418.0300</u>	<u>252.6284</u>	<u>(1.8803)</u>

³ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 4, 5, 6, 7, 8, 14, 15, 18, 19, and 20 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (320) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. None of the 102 teachers in our test taught at charter schools.

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 11 of the 102 teachers in our test.⁴

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.

⁴ For teachers, the material noncompliance is composed of Findings 9, 10, 11, 12, 13, 16, 21, 22, and 24 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	4.6543	1.108	5.1570
102 Basic 4-8	12.4103	1.000	12.4103
103 Basic 9-12	7.9291	1.000	7.9291
111 Grades K-3 with ESE Services	(.3960)	1.108	(.4388)
112 Grades 4-8 with ESE Services	.4334	1.000	.4334
113 Grades 9-12 with ESE Services	1.2394	1.000	1.2394
130 ESOL	(15.1553)	1.185	(17.9590)
254 ESE Support Level 4	(9.8491)	3.619	(35.6439)
255 ESE Support Level 5	(3.1464)	5.642	(17.7520)
Subtotal	(1.8803)		(44.6245)
Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
102 Basic 4-8	1.0000	1.000	1.0000
112 Grades 4-8 with ESE Services	(1.0000)	1.000	(1.0000)
Subtotal	.0000		.0000
Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	4.6543	1.108	5.1570
102 Basic 4-8	13.4103	1.000	13.4103
103 Basic 9-12	7.9291	1.000	7.9291
111 Grades K-3 with ESE Services	(.3960)	1.108	(.4388)
112 Grades 4-8 with ESE Services	(.5666)	1.000	(.5666)
113 Grades 9-12 with ESE Services	1.2394	1.000	1.2394
130 ESOL	(15.1553)	1.185	(17.9590)
254 ESE Support Level 4	(9.8491)	3.619	(35.6439)
255 ESE Support Level 5	(3.1464)	5.642	(17.7520)
Total	(1.8803)		(44.6245)

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>#0061</u>	<u>#0131</u>	
101 Basic K-3	.....	.8476	.5302	1.3778
102 Basic 4-8	.....	.....	4.2471	4.2471
103 Basic 9-12	4.6239	.....	2.9482	7.5721
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	1.2394	.....	.....	1.2394
130 ESOL	(3.9259)	(.8476)	.....	(4.7735)
254 ESE Support Level 4	(1.9920)	.....	(6.9195)	(8.9115)
255 ESE Support Level 5	<u>(1.8257)</u>	<u>.....</u>	<u>(.8060)</u>	<u>(2.6317)</u>
Total	<u>(1.8803)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.8803)</u>

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

No.	Brought Forward	<u>Proposed Adjustments (1)</u>				Balance Forward
		<u>#0141</u>	<u>#0161</u>	<u>#0221</u>	<u>#0291</u>	
101	1.3778	.....	2.2579	.1851	.....	3.8208
102	4.2471	.8474	6.4017	.8474	.....	12.3436
103	7.5721	.....	.....	.....	.3570	7.9291
111	.0000	.....	.4375	.....	.....	.4375
112	.0000	.5001	.....	.....	.....	.5001
113	1.2394	.....	.....	.....	.....	1.2394
130	(4.7735)	(.8474)	(8.1449)	(1.0325)	(.3570)	(15.1553)
254	(8.9115)	(.5001)	(.4375)	.....	.....	(9.8491)
255	<u>(2.6317)</u>	<u>.....</u>	<u>(.5147)</u>	<u>.....</u>	<u>.....</u>	<u>(3.1464)</u>
Total	<u>(1.8803)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.8803)</u>

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

Proposed Adjustments (1)

<u>No. Program</u>	<u>Brought Forward</u>	<u>#5005*</u>	<u>#7001</u>	<u>Total</u>
101 Basic K-3	3.8208	.....	.8335	4.6543
102 Basic 4-8	12.3436	1.0000	.0667	13.4103
103 Basic 9-12	7.9291	.....	.....	7.9291
111 Grades K-3 with ESE Services	.4375	.....	(.8335)	(.3960)
112 Grades 4-8 with ESE Services	.5001	(1.0000)	(.0667)	(.5666)
113 Grades 9-12 with ESE Services	1.2394	.....	.....	1.2394
130 ESOL	(15.1553)	.....	.....	(15.1553)
254 ESE Support Level 4	(9.8491)	.....	.....	(9.8491)
255 ESE Support Level 5	<u>(3.1464)</u>	.....	.....	<u>(3.1464)</u>
Total	<u>(1.8803)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.8803)</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

Indian River 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 2018-19* 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*.

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Our examination included the July and October 2018 reporting survey periods and the February and June 2019 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2018 reporting survey period, the February 2019 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.

Districtwide - Attendance Procedures

1. [Ref. 6101/14105/22103/500503] School records at four District Schools did not evidence that all teachers had submitted student attendance into the District’s mainframe, FOCUS, during the 2018-19 school year. Specifically, we noted daily exception reports (i.e., teachers who did not submit attendance) were not retained as required by the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. In addition, substitute teacher attendance records (three schools) and student sign-in and sign-out sheets (four schools) were not retained. We were able to verify that all test students were in attendance at least 1 day of the reporting survey period. We present this disclosure finding with no proposed adjustment.

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Districtwide – Reporting of Bell Schedules

2. [Ref. 13101/14101/16101/22101/500501] Student course schedules were incorrectly reported for five of the nine non-virtual schools tested. The daily instructional and bell schedules provided by the five schools supported varying numbers of instructional minutes per week and met the minimum reporting of CMW; however, *(Finding Continues on Next Page)*

Findings

Districtwide – Reporting of Bell Schedules (Continued)

the students’ course schedules were not reported in agreement with the schools’ daily instructional and bell schedules. We noted differences ranging from 150 to 790 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW as reflected in the school’s daily instructional and bell schedules. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, the variances in CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustments.

.0000

Vero Beach High School (#0031)

3. [Ref. 3102] Documentation of the English language proficiency of one ELL student disclosed that the student achieved a composite score of 4.0 or greater and a score of 4.0 or greater in the Reading domain of the statewide English Language Proficiency Assessment (ACCESS for ELLs 2.0) and no scores were provided for the Spring 2018 Florida Statewide Assessment in English Language Arts (FSA in ELA). The ELL Committee incorrectly extended the student’s eligibility based on the Spring 2017 FSA in ELA; consequently, there was no supporting documentation to support the student’s continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	.8558	
130 ESOL	<u>(.8558)</u>	.0000

4. [Ref. 3103] Three ESE students were not reported in accordance with the students’ *Matrix of Services* forms. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.9922	
254 ESE Support Level 4	(1.4922)	
255 ESE Support Level 5	<u>.5000</u>	.0000

5. [Ref. 3104] The homebound instructors’ contact logs for three ESE students disclosed that the students were not provided homebound instructional services during the applicable reporting survey periods. Specifically, two students did not begin receiving homebound services until after the October 2018 reporting survey period. One of the two students actually attended classes on campus and should have been reported in Program No. 103 (Basic 9-12) during that reporting survey period, and the other student was not served during the February 2019 reporting survey period and was not otherwise in attendance at school. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Vero Beach High School (#0031) (Continued)

103 Basic 9-12	.1982	
113 Grades 9-12 with ESE Services	(.1458)	
255 ESE Support Level 5	<u>(.5620)</u>	(.5096)

6. [Ref. 3105] The student course schedules for five ESE students enrolled in the Hospital and Homebound Program were incorrectly reported for both on-campus instruction and homebound instruction. Specifically, the students' IEPs scheduled 180 (four students) or 360 (one student) instructional minutes solely for homebound services with no on-campus instruction during the October 2018 or February 2019 reporting survey periods. We propose the following adjustment:

255 ESE Support Level 5	<u>(1.3707)</u>	(1.3707)
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7. [Ref. 3106] The IEP and *Matrix of Services* form for one ESE student were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.4998	
254 ESE Support Level 4	<u>(.4998)</u>	.0000

8. [Ref. 3107] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound Program. The student was scheduled for on-campus and homebound instruction; however, the on-campus instruction should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	.3930	
255 ESE Support Level 5	<u>(.3930)</u>	.0000

9. [Ref. 3170] One teacher taught a Basic subject area 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:

103 Basic 9-12	.1483	
130 ESOL	<u>(.1483)</u>	.0000

10. [Ref. 3171] One teacher taught Reading to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field until January 29, 2019, which was after the October 2018 reporting survey period. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Vero Beach High School (#0031) (Continued)

103 Basic 9-12	1.4914	
130 ESOL	<u>(1.4914)</u>	.0000

11. [Ref. 3172] One teacher taught Primary Language Arts to classes that included ELL students but had only earned 180 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. We propose the following adjustment:

103 Basic 9-12	.8592	
130 ESOL	<u>(.8592)</u>	.0000

12. [Ref. 3173] Our test of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a long-term 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 hired to fill an open vacancy providing direct instructional services to 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 functions provide 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 law 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, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

103 Basic 9-12	.5712	
130 ESOL	<u>(.5712)</u>	.0000
		<u>(1.8803)</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Beachland Elementary School (#0061)

13. [Ref. 6170] One teacher taught Basic subject area classes 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:

101 Basic K-3	.8476	
130 ESOL	<u>(.8476)</u>	<u>.0000</u>
		<u>.0000</u>

Wabasso School (#0131)

14. [Ref. 13102] One ESE student was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

254 ESE Support Level 4	(.5038)	
255 ESE Support Level 5	<u>.5038</u>	<u>.0000</u>

15. [Ref. 13103] A valid IEP and *Matrix of Services* form for one ESE student were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.4997	
254 ESE Support Level 4	<u>(.4997)</u>	<u>.0000</u>

16. [Ref. 13170/71] Two teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers held certification in Varying Exceptionalities (Ref. 13170) or Middle Grades Integrated Curriculum (Ref. 13171), but taught courses that required certification in Elementary Education (Ref. 13170) or Math, Science, and Social Science (Ref. 13171). We also noted that the students’ parents were not notified of the teachers’ out-of-field status. We propose the following adjustments:

<u>Ref. 13170</u>		
101 Basic K-3	.5302	
102 Basic 4-8	1.0910	
103 Basic 9-12	2.9482	
254 ESE Support Level 4	(3.2596)	
255 ESE Support Level 5	<u>(1.3098)</u>	<u>.0000</u>
 <u>Ref. 13171</u>		
102 Basic 4-8	2.6564	
254 ESE Support Level 4	<u>(2.6564)</u>	<u>.0000</u>
		<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Citrus Elementary School (#0141)

17. [Ref. 14102] The English language proficiency of one ELL student was not assessed within 30 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	.8474	
130 ESOL	<u>(.8474)</u>	.0000

18. [Ref. 14104] The *Matrix of Services* form for one ESE student was prepared after the October 2018 reporting survey period had ended. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5001	
254 ESE Support Level 4	<u>(.5001)</u>	.0000
		<u>.0000</u>

Vero Beach Elementary School (#0161)

19. [Ref. 16102] School records did not evidence that one student's placement in an ESE Program was properly documented. We propose the following adjustment:

102 Basic 4-8	.5147	
255 ESE Support Level 5	<u>(.5147)</u>	.0000

20. [Ref. 16103] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

111 Grades K-3 with ESE Services	.4375	
254 ESE Support Level 4	<u>(.4375)</u>	.0000

21. [Ref. 16170/71] Two teachers taught Primary Language Arts and Basic subject areas to classes that included ELL students but had earned none of the 120 (Ref. 16170) or none of the 60 (Ref. 16171) in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-1.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 16170</u>		
102 Basic 4-8	5.8870	
130 ESOL	<u>(5.8870)</u>	.0000

<u>Ref. 16171</u>		
101 Basic K-3	1.6840	
130 ESOL	<u>(1.6840)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Vero Beach Elementary School (#0161) (Continued)

22. [Ref. 16172] One teacher taught Primary Language Arts to classes that included ELL students but was not approved by the School Board to teach such students out of field until January 29, 2019, which was after the October 2018 reporting survey period. We propose the following adjustment:

101 Basic K-3	.5739	
130 ESOL	<u>(.5739)</u>	<u>.0000</u>
		<u>.0000</u>

Indian River Academy (#0221)

23. [Ref. 22102] The *ELL Student Plan* for one ELL student was dated February 28, 2019, which was after the October 2018 and February 2019 reporting survey periods. We propose the following adjustment:

102 Basic 4-8	.8474	
130 ESOL	<u>(.8474)</u>	<u>.0000</u>

24. [Ref. 22170] One teacher taught Primary Language Arts to classes that included an ELL student but was not approved by the School Board to teach such students out of field until January 29, 2019, which was after the October 2018 reporting survey period. We also noted that the students' parents were not notified of the teacher's out-of-field status until February 4, 2019, which was after the October 2018 reporting survey period. We propose the following adjustment:

101 Basic K-3	.1851	
130 ESOL	<u>(.1851)</u>	<u>.0000</u>
		<u>.0000</u>

Sebastian River High School (#0291)

25. [Ref. 29101] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student's 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	.3570	
130 ESOL	<u>(.3570)</u>	<u>.0000</u>
		<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Sebastian Charter Junior High School (#5005)

26. [Ref. 500502] An EP for one ESE student enrolled in the Gifted ESE Program was not available at the time of our examination and could not be subsequently located. 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>
		<u>.0000</u>

Indian River Virtual Instruction Program (#7001)

27. [Ref. 700101] One student was incorrectly reported in Program No. 111 (Grades K-3 with ESE Services) in the June 2019 reporting survey period. The student's ESE eligibility was not determined until March 7, 2019, which was after the October 2018 and February 2019 reporting survey periods. We propose the following adjustment:

101 Basic K-3	.8335	
111 Grades K-3 with ESE Services	<u>(.8335)</u>	<u>.0000</u>

28. [Ref. 700102] An EP for one ESE student enrolled in the Gifted ESE Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.0667	
112 Grades 4-8 with ESE Services	<u>(.0667)</u>	<u>.0000</u>
		<u>.0000</u>

Proposed Net Adjustment **(1.8803)**

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Indian River County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) students who are assessed as English language proficient and meet the criteria to exit the ESOL Program are exited from the ESOL Program or ELL Committees are convened and appropriately document the criteria considered in the recommendation of the students' continued ESOL placements; (2) ESE students are reported in accordance with the students' *Matrix of Services* forms that are properly scored and timely completed; (3) students in the Hospital and Homebound Program are reported for the correct amount of FTE, in the appropriate FEFP program based on the instructional time scheduled on the students' IEPs as it relates to instruction in the home versus instruction on campus, and a signed homebound instructor's contact log, documenting that the instructor met with the students at least once during the reporting survey period is retained to support the students homebound instruction; (4) students' *Matrix of Services*, EPs, or IEPs document the services to be provided and are retained in readily accessible files; (5) 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*; (6) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (7) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, and ELL Committees are timely convened subsequent to these assessments; (8) *ELL Student Plans* are timely prepared, contain proper documentation to support the students' ESOL placements, and are retained in readily accessible files; (9) teachers are properly certified or, if teaching out of field, are timely approved by the School Board or Charter School Board to teach out of field; (10) parents are timely notified when their children are assigned to instructors who are teaching out of field; (11) out-of-field teachers earn the required in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teachers' in-service training timelines; and (12) all teachers including the teachers hired as long-term substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified.

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 2018-19

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 2018-19

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 2018-19

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 Indian River 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 Indian River 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 Indian River County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 22 schools other than charter schools, 5 charter schools, 1 district cost center, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2019, State funding totaling \$24.1 million was provided through the FEFP to the District for the District-reported 17,418.03 unweighted FTE as recalibrated, which included 2,283.33 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 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 Surveys

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2018-19 school year were conducted during and for the following weeks: Survey 1 was performed July 9 through 13, 2018; Survey 2 was performed October 8 through 12, 2018; Survey 3 was performed February 4 through 8, 2019; and Survey 4 was performed June 10 through 14, 2019.

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, 2019. 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>
Districtwide – Attendance Procedures	1
Districtwide – Reporting of Bell Schedules	2
1. Vero Beach High School	3 through 12
2. Beachland Elementary School	13
3. Wabasso School	14 through 16
4. Citrus Elementary School	17 and 18
5. Vero Beach Elementary School	19 through 22
6. Indian River Academy	23 and 24
7. Sebastian River High School	25
8. Sebastian Charter Junior High School*	26
9. Indian River Virtual Instruction Program	27 and 28

* Charter School



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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 Indian River 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, 2019. 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 2018-19 (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

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program involving the students' reported ridership classification or eligibility for State transportation funding.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Indian River County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2019.

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 weaknesses⁵ 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 internal controls related to students' reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in

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

SCHEDULE G and *MANAGEMENT'S RESPONSE*, respectively. 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.

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
November 22, 2020

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Indian River County District School Board (District) must meet one or more of the following conditions 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, 2019. (See NOTE B.) The population of vehicles (186) 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 2018 and February and June 2019 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (12,987) 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	7
Hazardous Walking	1,461
IDEA – PK through Grade 12, Weighted	686
All Other FEFP Eligible Students	<u>10,833</u>
Total	<u>12,987</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.

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 114 of 361 students in our student transportation test.⁶

⁶ For student transportation, the material noncompliance is composed of Findings 4, 6, 7, 8, 9, and 10 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 361 of the 12,987 students reported as being transported by the District.	114	(98)
In conjunction with our general tests of student transportation we identified certain issues related to 19 additional students.	<u>19</u>	<u>(13)</u>
Total	<u>133</u>	<u>(111)</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

Indian River 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 2018-19 (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 2018 reporting survey periods and the February and June 2019 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 2018 reporting survey period and once for the February 2019 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] The number of DIT was incorrectly reported for 175 students in the June 2019 reporting survey period. The students were reported for 10 DIT but should have been reported for 20 DIT in accordance with the District’s summer school instructional calendar. We propose the following adjustment:

June 2019 Survey

20 Days in Term

IDEA - PK through Grade 12, Weighted	171	
All Other FEFP Eligible Students	4	

10 Days in Term

IDEA - PK through Grade 12, Weighted	(171)	
All Other FEFP Eligible Students	<u>(4)</u>	0

2. [Ref. 52] Our general tests disclosed that eight students were incorrectly reported in the Hazardous Walking ridership category. The students were PK or 6th graders attending middle schools; consequently, they were not eligible to be reported in this ridership category. We determined that six students were eligible for reporting in *(Finding Continues on Next Page)*

**Students
Transported
Proposed Net
Adjustments**

Findings

the All Other FEFP Eligible Students ridership category and the remaining students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2018 Survey

90 Days in Term

Hazardous Walking	(5)	
All Other FEFP Eligible Students	4	

February 2019 Survey

90 Days in Term

Hazardous Walking	(3)	
All Other FEFP Eligible Students	<u>2</u>	(2)

3. [Ref. 53] Our general tests disclosed that one PK student was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student was enrolled in a Voluntary PK Program and was not eligible for State Transportation funding. We propose the following adjustment:

October 2018 Survey

90 Days in Term

All Other FEFP Eligible Students	<u>(1)</u>	(1)
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4. [Ref. 54] Two students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category in the June 2019 reporting survey period. Only students enrolled in an ESY Program or in a nonresidential DJJ Program are eligible to be reported for State transportation funding during the summer reporting surveys. We propose the following adjustment:

June 2019 Survey

20 Days in Term

All Other FEFP Eligible Students	<u>(2)</u>	(2)
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5. [Ref. 55] Our general tests disclosed that one student was incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The student had a McKay Scholarship and was not otherwise eligible to be reported for State transportation funding. We propose the following adjustment:

October 2018 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	<u>(1)</u>	(1)
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Findings

6. [Ref. 56] Sufficient documentation was not maintained to support the reporting of 85 students in our test in the Hazardous Walking ridership category. Section 1011.68(1)(e), Florida Statutes, authorizes funding for elementary school students who live less than 2 miles from their assigned school when subjected to the hazardous walking conditions described in Section 1006.23(2), Florida Statutes. Effective July 1, 2015, Chapter 2015-101, Laws of Florida (also cited as Gabby’s Law for Student Safety), among other things, amended Section 1006.23, Florida Statutes, revising the criteria used to determine a hazardous walking condition for public school students and the procedures for inspection and identification of hazardous walking locations. Further, the DOE issued guidance to the districts titled *Technical Assistance Note: Hazardous Walking Conditions Determination and Student Data Reporting Revisions for 2015-16, No. 2015-01* (Technical Assistance Note), dated November 5, 2015, which outlines many provisions of the law, cites the documentation that must be maintained on file by the districts to support the hazardous walking locations, and includes a DOE Hazardous Walking Site Review Checklist that districts and governmental road jurisdictions may use when inspecting locations to determine whether or not a location meets the statutory criteria of hazardous walking conditions.

While updated site review checklists were available, the District was unable to provide documentation to support that the hazardous walking conditions were inspected by the appropriate entities or that a position statement regarding a hazardous condition was obtained from the State or local government with jurisdiction over the applicable roadway.

We determined that 9 students lived more than 2 miles from their assigned school; however, only 8 were eligible to be reported in the All Other FEFP Eligible Students ridership category since 1 student was not marked as riding the bus during the reporting survey period. The remaining 76 students were not otherwise eligible for State transportation funding.

We propose the following adjustments:

October 2018 Survey

90 Days in Term

Hazardous Walking	(40)
All Other FEFP Eligible Students	4

**Students
Transported
Proposed Net
Adjustments**

Findings

February 2019 Survey

90 Days in Term

Hazardous Walking	(45)	
All Other FEFP Eligible Students	<u>4</u>	(77)

7. [Ref. 57] Ten students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs did not evidence that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that seven of the students were eligible for reporting in the All Other FEFP Eligible Students ridership category and three students were not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

October 2018 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	1	

June 2019 Survey

20 Days in Term

IDEA - PK through Grade 12, Weighted	(8)	
All Other FEFP Eligible Students	<u>6</u>	(3)

8. [Ref. 58] Eleven 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 also noted that 2 of the students were not listed on the supporting bus drivers' reports. We propose the following adjustments:

October 2018 Survey

90 Days in Term

All Other FEFP Eligible Students	(8)	
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February 2019 Survey

90 Days in Term

All Other FEFP Eligible Students	<u>(3)</u>	(11)
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9. [Ref. 59] One student in our test was incorrectly reported in the Teenage Parents and Infants ridership category and was otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
February 2019 Survey		
<u>90 Days in Term</u>		
Teenage Parents and Infants	(1)	
All Other FEFP Eligible Students	<u>1</u>	0
10. [Ref. 60] Our general tests disclosed that 14 students (5 students were in our test) were either not listed on the supporting bus drivers' reports (4 students) or were not marked by the bus drivers as riding their assigned bus (10 students) during the applicable reporting survey periods. We propose the following adjustments:		
October 2018 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(9)	
February 2019 Survey		
<u>90 Days in Term</u>		
Hazardous Walking	(1)	
All Other FEFP Eligible Students	<u>(3)</u>	<u>(14)</u>
Proposed Net Adjustment		<u>(111)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Indian River County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported for the correct number of DIT, in accordance with instructional calendars, and supporting documentation is retained in readily accessible files; (2) students are properly documented as having met the eligibility requirements for the ridership categories in which they are reported; (3) only PK students who are classified as students with disabilities under the IDEA or whose parents are enrolled in a Teenage Parent Program are reported for State transportation funding; (4) only ESE students whose IEPs specify a need for ESY and transportation as a related service and students attending non-residential DJJ Programs are eligible to be reported for State transportation funding during the summer reporting survey periods; (5) only students enrolled in programs that require transportation to a physical school center are reported for State transportation funding; (6) District transportation management and representatives from applicable local governmental entities jointly inspect and document hazardous locations in sufficient detail and maintain such documentation as required by Section 1006.23, Florida Statutes, and transportation management verifies each student's use of the hazardous location prior to reporting in the Hazardous Walking ridership category; (7) students who are reported in a weighted ridership category are documented as having met at least one of the five criteria required for weighted classification, as indicated on each student's IEP; (8) 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; and (9) only those students who are recorded on bus driver reports as having been transported to an FEFP-eligible program on at least 1 day during the 11-day window of the reporting survey period are reported for State transportation funding.

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 2018-19 (Appendix F)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

A summary discussion of the significant features of the Indian River 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 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 Indian River County

For the fiscal year ended June 30, 2019, the District received \$3 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>
October 2018	86	6,115	599
February 2019	86	6,697	690
June 2019	<u>14</u>	<u>175</u>	<u>0</u>
Totals	<u>186</u>	<u>12,987</u>	<u>1,289</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, 2019. 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



School District of Indian River County
6500 57th Street • Vero Beach, Florida, 32967 • Telephone: 772-564-3000 • Fax: 772-564-3054
David K. Moore, Ed.D. - Superintendent

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

November 22, 2020

Reference: 2018-2019 FEFP FTE Student Enrollment, Transportation and Teacher Certification Audit Responses

Dear Ms. Norman,

Please find below our responses to the preliminary and tentative report regarding the 2018-2019 Florida Education Finance Program (FEFP) student enrollment, student transportation and teacher certification examination.

The report is based on the examination of selected records on the districts full time equivalent (FTE) student enrollment and student transportation, as reported under the Florida Education Finance Program (FEFP), for the fiscal year ended, June 30th 2019, and is being made for the purpose of rendering opinions concerning the districts compliance with applicable state requirements for FEFP.

Full Time Equivalent Student Enrollment

Finding #1: Districtwide Attendance Procedures: We acknowledge the findings discovered during the examination. The findings centered are three main areas: not all student's attendance was entered into FOCUS timely, daily teacher exceptions reports were not retained, and substitute teacher attendance records were also not retained. However, it was confirmed that all students tested were confirmed to be in attendance at least one day during the survey reporting period. The district has addressed the deficiency and additional professional development for school staff to ensure future compliance.

Finding #2: Reporting of Bell Schedules: We acknowledge the findings regarding the student's course schedules were not in agreement with the schools' daily instructional and bell schedules. Additional professional development will be provided to the schools to ensure future compliance.

Finding #3-28: ESE, ESOL, Teacher Certification: We acknowledge the findings which mainly involve discrepancies in the records for services provided to ESE, ELL, and Hospital Homebound students with regard to the FTE reported. Most of the discrepancies center around the IEP and the matrix services not being consistent with reported FTE. The ELL discrepancies are centered around teacher certification not having the required number of in-service training points. In comparison to the audit for 2016-2017, the FTE adjustment was 51.1988 compared to the proposed adjustments of 1.8803 for 2018-2019. Based on practices implemented in 2018-2019 that continue today, the district continues to make improvements and modifications to ensure that all FTE reporting is accurate and correct for all students.

Dr. Mara Schiff • Jacqueline Rosario • Dr. Peggy Jones • Teri L. Barenborg • Brian M. Barefoot
District 1 District 2 District 3 District 4 District 5

Transforming education to inspire & empower ALL students to maximize their full potential.
Equal Opportunity Educator and Employer

Student Transportation

Finding #1-10: Ridership Survey, Hazardous Walking Conditions: We acknowledge the findings discovered during the examination of the districts' transportation records. The largest adjustment of 77, was a result of missing documentation surrounding hazardous walking conditions. During the testing of 85 students for the hazardous walking ridership category, it was discovered that the updated site review checklist was available, we were unable to provide documentation from the appropriate entities to confirm the hazardous walking classification. Additional and continuous professional development will be provided to ensure all hazardous walking conditions are properly documented, and correct ridership is reported during the survey.

The other adjustments were from discrepancies in eligibility and ridership classification. These range from misclassification of IDEA, Teen Parent, and summer school student and incorrect information reported on drivers reports. The district will continue to provide professional development to ensure only properly documented and eligible students are reported.

In comparison to the audit for 2016-2017, the transportation adjustment was 475 compared to the proposed adjustments of 111 for the 2018-2019. The district continues to monitor transportation activities conduct internal audits and professional development to ensure the future audits have minimum adjustments.

We appreciate the time and effort put into the preparation of the preliminary in tentative report. The district has already taken measures to correct deficiencies that were noted and will continue modify practices and enhance professional development to minimize all future deficiencies.

Sincerely,



David K. Moore, Ed.D.
Superintendent