

**CHARLOTTE 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, Stephen Dionisio served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Cara Reynolds from 11-20-18	1
Lee Swift, Vice Chair through 11-19-18	1
Kim Amontree	2
Robert Segur, Chair from 11-20-18	3
Ian Vincent, Chair through 11-19-18	4
Wendy Atkinson, Vice Chair from 11-20-18	5

The team leader was Olukemi T. Latilo, 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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CHARLOTTE COUNTY DISTRICT SCHOOL BOARD
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CHARLOTTE COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
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
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 ESOL, ESE Support Levels 4 and 5, and Career Education 9-12, the Charlotte 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, and notification to parents regarding teachers' out-of-field status, were not met for 8 of the 51 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 7 of the 30 students in our ESOL test, 5 of the 29 students in our ESE Support Levels 4 and 5 test, and 10 of the 40 students in our Career Education 9-12 test. None of these students attended charter schools.

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 negative 4.1199 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 11.7710 (all applicable to District schools other than charter schools). Noncompliance related to student transportation resulted in 6 findings and a proposed net adjustment of negative 54 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 \$49,490 (negative 11.7710 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 Charlotte 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 Charlotte 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 21 schools other than charter schools, 3 charter schools, and 1 virtual education cost center serving PK through 12th-grade students.

For the fiscal year ended June 30, 2019, State funding totaling \$14.8 million was provided through the FEFP to the District for the District-reported 15,478.71 unweighted FTE as recalibrated, which included 708.36 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 \$3.3 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 Charlotte 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 English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Charlotte 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

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.

be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment 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 2, 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 Charlotte County District School Board (District) reported to the DOE 15,478.71 unweighted FTE as recalibrated, which included 708.36 unweighted FTE as recalibrated for charter schools, at 21 District schools other than charter schools, 3 charter schools, and 1 virtual education cost center.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2019. (See NOTE B.) The population of schools (25) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (6,050) 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 7 of the 30 students in our ESOL test,³ 5 of the 29 students in our ESE Support Levels 4 and 5 test,⁴ and 10 of the 40 students in our Career Education 9-12 test.⁵ None of the students with exceptions 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	24	8	4,711	96	6	11,133.8900	70.3142	14.9964
Basic with ESE Services	25	8	1,142	61	0	3,395.3500	45.9008	2.2954
ESOL	18	4	90	30	7	251.0300	19.2181	(3.7258)
ESE Support Levels 4 and 5	19	4	30	29	5	238.1500	7.0391	(2.6188)
Career Education 9-12	7	1	<u>77</u>	<u>40</u>	<u>10</u>	<u>460.2900</u>	<u>11.1298</u>	<u>(15.0671)</u>
All Programs	25	8	<u>6,050</u>	<u>256</u>	<u>28</u>	<u>15,478.7100</u>	<u>153.6020</u>	<u>(4.1199)</u>

³ For ESOL, the material noncompliance is composed of Findings 1, 5, 16, and 17 on *SCHEDULE D*.

⁴ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 2, 14, 15, and 18 on *SCHEDULE D*.

⁵ For Career Education 9-12, the material noncompliance is disclosed in Finding 6 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (142) 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.

We noted the following material noncompliance: State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, or the notification to parents regarding teachers' out-of-field status, were not met for 8 of the 51 teachers in our test.⁶ None of the teachers with exceptions taught at charter schools.

Proposed Adjustments

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our test of teacher qualifications. Our proposed adjustments generally reclassify the reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance in which case the reported FTE is taken to zero. (See *SCHEDULES B, C, and D.*)

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

⁶ For teachers, the material noncompliance is composed of Findings 3, 4, 7, 8, 10, 19, and 20 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	(.2052)	1.108	(.2274)
102 Basic 4-8	1.5580	1.000	1.5580
103 Basic 9-12	13.6436	1.000	13.6436
112 Grades 4-8 with ESE Services	.9954	1.000	.9954
113 Grades 9-12 with ESE Services	1.3000	1.000	1.3000
130 ESOL	(3.7258)	1.185	(4.4151)
254 ESE Support Level 4	(2.5788)	3.619	(9.3327)
255 ESE Support Level 5	(.0400)	5.642	(.2257)
300 Career Education 9-12	<u>(15.0671)</u>	1.000	<u>(15.0671)</u>
Total	<u>(4.1199)</u>		<u>(11.7710)</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>#0081</u>	<u>#0151</u>	<u>#0161</u>	
101 Basic K-3	.7948	.....	(1.0000)	(.2052)
102 Basic 4-8	.4103	.....	.....	.4103
103 Basic 9-12	.....	6.0712	8.5095	14.5807
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(1.2051)	(1.0872)	.....	(2.2923)
254 ESE Support Level 4	.....	(.0692)	.....	(.0692)
255 ESE Support Level 5	(.0400)	.....	.....	(.0400)
300 Career Education 9-12	.....	<u>(6.5576)</u>	<u>(8.5095)</u>	<u>(15.0671)</u>
Total	<u>(.0400)</u>	<u>(1.6428)</u>	<u>(1.0000)</u>	<u>(2.6828)</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>#0171</u>	<u>#0211</u>	
101 Basic K-3	(.2052)	.....	.....	(.2052)
102 Basic 4-8	.4103	(.5000)	1.6477	1.5580
103 Basic 9-12	14.5807	(.9371)	.....	13.6436
112 Grades 4-8 with ESE Services	.0000	.....	.9954	.9954
113 Grades 9-12 with ESE Services	.0000	1.3000	.....	1.3000
130 ESOL	(2.2923)	.....	(1.4335)	(3.7258)
254 ESE Support Level 4	(.0692)	(1.3000)	(1.2096)	(2.5788)
255 ESE Support Level 5	(.0400)	.....	.....	(.0400)
300 Career Education 9-12	<u>(15.0671)</u>	.....	.....	<u>(15.0671)</u>
Total	<u>(2.6828)</u>	<u>(1.4371)</u>	<u>.0000</u>	<u>(4.1199)</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

Charlotte 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*.

Findings

**Proposed Net
Adjustments
(Unweighted FTE)**

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.

East Elementary School (#0081)

1. [Ref. 8101] One ELL student was not assessed and an ELL Committee not convened by October 1, to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS anniversary date. We propose the following adjustment:

102 Basic 4-8	.4103	
130 ESOL	<u>(.4103)</u>	.0000

2. [Ref. 8102] One ESE student enrolled in the Hospital and Homebound Program was reported for more instructional time than was provided and scheduled by the student's IEP. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0400)</u>	(.0400)
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3. [Ref. 8170] Our test of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. District 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 was instead hired to fill an open teacher vacancy providing direct instructional services to students.

Findings

East Elementary School (#0081) (Continued)

Sections 1010.215(1)(c) and 1012.01(2)(a), Florida Statutes, provide that instructional personnel consist 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, including substitute teachers. 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 SBE rules 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, and was not otherwise qualified to teach, we propose the following adjustment:

101 Basic K-3	.3974	
130 ESOL	<u>(.3974)</u>	.0000

4. [Ref. 8171] One teacher taught Primary Language Arts to classes that included an ELL student 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 February 12, 2019, which was after the October 2018 and February 2019 reporting survey periods. We also noted that the parents of the students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	.3974	
130 ESOL	<u>(.3974)</u>	<u>.0000</u>
		<u>(.0400)</u>

Port Charlotte High School (#0151)

5. [Ref. 15101] ELL Committees for four students were not convened by October 1 (three students) or within 30 school days prior to the student’s DEUSS anniversary date (one student) to consider the students’ continued ESOL placements beyond 3 years from
(Finding Continues on Next Page)

Findings

Port Charlotte High School (#0151) (Continued)

each student’s DEUSS anniversary date. In addition, the English language proficiency of one student was not assessed within 30 school days prior to the student’s DEUSS anniversary date. We propose the following adjustment:

103 Basic 9-12	1.0872	
130 ESOL	<u>(1.0872)</u>	.0000

6. [Ref. 15102] The timecards for 10 Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(1.6428)</u>	(1.6428)
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7. [Ref. 15170] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	.0692	
254 ESE Support Level 4	<u>(.0692)</u>	.0000

8. [Ref. 15171] Our test of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. District 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 was instead hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2)(a), Florida Statutes, provide that instructional personnel consist 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, including substitute teachers. 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 SBE rules 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.

Findings

Port Charlotte High School (#0081) (Continued)

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

103 Basic 9-12	4.9148	
300 Career Education 9-12	<u>(4.9148)</u>	<u>.0000</u>
		<u>(1.6428)</u>

Charlotte Technical College (#0161)

9. [Ref. 16101] Two PK students were incorrectly reported for FEFP funding. The students were neither students with disabilities under the IDEA nor were the students' parents enrolled in the Teenage Parent Program. We propose the following adjustment:

101 Basic K-3	<u>(1.0000)</u>	(1.0000)
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10. [Ref. 16170] Our test of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. District 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 was instead hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2)(a), Florida Statutes, provide that instructional personnel consist 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, including substitute teachers. 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 SBE rules 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.

Findings

Charlotte Technical College (#0161) (Continued)

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

103 Basic 9-12	8.5095	
300 Career Education 9-12	<u>(8.5095)</u>	<u>.0000</u>
		<u>(1.0000)</u>

The Academy (#0171)

11. [Ref. 17101] Student course schedules were incorrectly reported. The School's daily instructional and bell schedules provided for the school supported a varying number of instructional minutes per week that met the minimum reporting of CMW; however, the students' course schedules were not reported in agreement with the daily instructional and bell schedules. We noted differences ranging from 375 CMW to 1,700 CMW. Student course schedules, which are necessary for the recalibration process to work properly, should reflect the correct number of CMW according to the school instructional and bell schedules. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

.0000

12. [Ref. 17102] Three Basic students were not in attendance during the October 2018 reporting survey period (two students) or the February 2019 reporting survey period (one student) and should not have been reported for FEFP funding. We propose the following adjustment:

102 Basic 4-8	(.5000)	
103 Basic 9-12	<u>(.7517)</u>	(1.2517)

13. [Ref. 17103] The FTE for one Basic student was incorrectly reported. The student received only 720 CMW (.2400 FTE) of instruction but was reported for .4254 FTE. We propose the following adjustment:

103 Basic 9-12	<u>(.1854)</u>	(.1854)
----------------	----------------	---------

14. [Ref. 17104] The *Matrix of Services* form for one ESE 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

The Academy (#0171) (Continued)

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

15. [Ref. 17105] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.3000	
254 ESE Support Level 4	<u>(.3000)</u>	.0000
		<u>(1.4371)</u>

Murdock Middle School (#0211)

16. [Ref. 21101] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.3570	
130 ESOL	<u>(.3570)</u>	.0000

17. [Ref. 21102] One ELL student was not assessed and an ELL Committee not convened within 30 school days prior to one student's DUESS 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	.7140	
130 ESOL	<u>(.7140)</u>	.0000

18. [Ref. 21103] The *Matrix of Services* forms for two students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.9954	
254 ESE Support Level 4	<u>(.9954)</u>	.0000

19. [Ref. 21170] One teacher taught Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field until February 12, 2019, which was after the October 2018 and February 2019 reporting survey periods. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

		Proposed Net Adjustments (Unweighted FTE)	
Findings			
Murdock Middle School (#0211) (Continued)			
102 Basic 4-8		.3625	
130 ESOL		<u>(.3625)</u>	.0000
20. [Ref. 21171/72] Two teachers did not hold a valid Florida teaching certificate and were not otherwise qualified to teach. We propose the following adjustments:			
<u>Ref. 21171</u>			
102 Basic 4-8		.0714	
254 ESE Support Level 4		<u>(.0714)</u>	.0000
<u>Ref. 21172</u>			
102 Basic 4-8		.1428	
254 ESE Support Level 4		<u>(.1428)</u>	<u>.0000</u>
			<u>.0000</u>
Proposed Net Adjustment			<u>(4.1199)</u>

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Charlotte County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) 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; (2) students in the Hospital and Homebound Program are reported for the correct amount of FTE based on the instructional time scheduled on the students' IEPs and a signed homebound instructor's contact log, documenting that the instructor met with the students at least once during the reporting survey period; (3) timecards are accurately completed, signed, and retained in readily accessible files for students in Career Education 9-12 who participated in OJT; (4) only students who are enrolled in an FEFP eligible program are reported for FEFP funding; (5) student course schedules are reported in accordance with the schools' daily instructional and bell schedules and are funded only when students are provided the minimum required hours of instruction; (6) only students who are in membership during the survey week and are documented as being in attendance at least 1 day of the reporting survey period are reported for FEFP funding; (7) ESE students are reported in accordance with the students' *Matrix of Services* forms that are properly and timely completed; (8) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; and (9) all teachers, including the teachers hired as 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 placement.

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*

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*

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

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Charlotte 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 Charlotte 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 Charlotte 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 21 schools other than charter schools, 3 charter schools, and 1 virtual education cost center serving PK through 12th-grade students.

For the fiscal year ended June 30, 2019, State funding totaling \$14.8 million was provided through the FEFP to the District for the District-reported 15,478.71 unweighted FTE as recalibrated, which included 708.36 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

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>
1. East Elementary School	1 through 4
2. Port Charlotte High School	5 through 8
3. Charlotte Technical College	9 and 10
4. The Academy	11 through 15
5. Murdock Middle School	16 through 20
6. Myakka River Elementary School	NA
7. Babcock Neighborhood School*	NA
8. Charlotte Virtual Franchise	NA

* Charter School



Sherrill F. Norman, CPA
Auditor General

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Charlotte 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

In our opinion, the Charlotte 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, 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 weaknesses⁷ 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.

⁷ 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,

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is written in a cursive style with a large initial 'S'.

Sherrill F. Norman, CPA
Tallahassee, Florida
December 2, 2020

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Charlotte 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 (180) 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 (12,425) 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	9
Hazardous Walking	162
IDEA – PK through Grade 12, Weighted	1,211
All Other FEFP Eligible Students	<u>11,043</u>
Total	<u>12,425</u>

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

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 309 of the 12,425 students reported as being transported by the District.	16	(3)
In conjunction with our general tests of student transportation we identified certain issues related to 51 additional students.	<u>51</u>	<u>(51)</u>
Total	<u>67</u>	<u>(54)</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

Charlotte 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*.

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] Our general tests of student ridership disclosed that four PK students were incorrectly reported. The students were enrolled in Head Start Programs and were not eligible for State transportation funding. We propose the following adjustments:

October 2018 Survey

90 Days in Term

All Other FEFP Eligible Students (1)

February 2019 Survey

90 Days in Term

All Other FEFP Eligible Students (3) (4)

2. [Ref. 52] Our general tests disclosed that one student was incorrectly reported. The student was enrolled in a Virtual Instruction Program; consequently, the student was not eligible for State transportation funding. We propose the following adjustment:

**Students
Transported
Proposed Net
Adjustments**

**Students
Transported
Proposed Net
Adjustments**

Findings

October 2018 Survey

90 Days in Term

All Other FEFP Eligible Students	(1)	(1)
----------------------------------	-----	-----

3. [Ref. 53] Our general tests disclosed that 47 students (1 student was in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category based on the students' transportation from their assigned school to attend a Gifted ESE Program. However, only ESE students with disabilities under the IDEA when transported from center to center are eligible for State transportation funding (students enrolled in the Gifted ESE Program are not considered students with disabilities). We propose the following adjustments:

October 2018 Survey

18 Days in Term

All Other FEFP Eligible Students	(7)	
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16 Days in Term

All Other FEFP Eligible Students	(6)	
----------------------------------	-----	--

February 2019 Survey

20 Days in Term

All Other FEFP Eligible Students	(8)	
----------------------------------	-----	--

19 Days in Term

All Other FEFP Eligible Students	(12)	
----------------------------------	------	--

17 Days in Term

All Other FEFP Eligible Students	(8)	
----------------------------------	-----	--

14 Days in Term

All Other FEFP Eligible Students	(6)	(47)
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4. [Ref. 54] Nine students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs did not indicate that the students met at least one of the five criteria required for reporting in the weighted ridership category. However, transportation records evidence that the students lived 2 miles or more from their assigned schools and were eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2018 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
--------------------------------------	-----	--

All Other FEFP Eligible Students	3	
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<u>Findings</u>		Students Transported Proposed Net Adjustments
February 2019 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(6)	
All Other FEFP Eligible Students	<u>6</u>	0
5. [Ref. 55] Two students in our test were not enrolled in school during the October 2018 reporting survey period; consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustment:		
October 2018 Survey		
<u>90 Days in Term</u>		
Teenage Parents and Infants	<u>(2)</u>	(2)
6. [Ref. 56] Four students in our test were incorrectly reported in the Hazardous Walking ridership category. The students lived 2 miles or more from their assigned school and should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:		
February 2019 Survey		
<u>90 Days in Term</u>		
Hazardous Walking	(4)	
All Other FEFP Eligible Students	<u>4</u>	<u>0</u>
Proposed Net Adjustment		<u>(54)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Charlotte County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) only PK students who are classified as students with disabilities under the IDEA or whose parents are enrolled in a Teenage Parent Program are eligible to be reported for State transportation funding; (2) only students enrolled in brick and mortar school programs that require transportation are eligible to be reported for State transportation funding; (3) non-disabled students enrolled in the Gifted ESE Program transported from one school center to another are not reported for State transportation funding; (4) 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 scheduled on the students' IEPs, which are retained in readily accessible files; (5) only those students who are enrolled (i.e., membership) in school during the FTE membership survey week and recorded on bus driver reports as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; and (6) only eligible students in grades kindergarten through 6th grade attending an elementary school and live less than 2 miles from the students' assigned schools are reported in the Hazardous Walking ridership category.

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 Charlotte 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 Charlotte County

For the fiscal year ended June 30, 2019, the District received \$3.3 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>
July 2018	5	56	-
October 2018	85	6,333	28
February 2019	86	6,036	33
June 2019	<u>4</u>	<u>-</u>	<u>43</u>
Totals	<u>180</u>	<u>12,425</u>	<u>104</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

Stephen Dionisio
Superintendent



School Board

Wendy Atkinson, Chairman
Cara Reynolds, Vice-Chairman
Kim Amontree
Bob Segur
Ian Vincent

December 2, 2020

Ms. Sherrill F. Norman, CPA
Auditor General
Claude Denson Pepper Building, Room 476A
111 West Madison Street
Tallahassee, Florida 32055-1450

Attn: J. David Hughes

Dear Ms. Norman:

We have reviewed the findings in your report on the examination of the full-time equivalent (FTE) students and the student transportation for Charlotte County Public Schools for the fiscal year ended June 30, 2019, and hereby submit our written response as required by law.

Based on our review of your findings and after further conversation with your department, we do not dispute any of the findings for the FEFP FTE Student Enrollment in the draft report.

Going forward, Charlotte County Public Schools will engage the corrective actions listed below in an effort to improve on any of the areas your department noted as a finding or recommendation:

In the area of student enrollment, membership and attendance {Findings 9, 11, 12, 13 / Recommendations 4, 5, 6}:

The district will continue to train district and school staff as well as leadership on the procedures for setting correct student schedules, the marking of accurate attendance, and the alignment of student schedules to the instructional minutes according to the bell schedule. In addition, the district will continue to enhance the process and procedures for schedule building and survey reporting to increase not only validity but accuracy of reported data elements.

In the area of ELL (Findings 1, 5, 16, 17 / Recommendations 1, 8):

- 1) The District will schedule a timeline for the ELL Immigrant Achievement and Parent Liaison Compliance Specialist to meet and review documentation with the ELL Coordinators and Assistant Principals at every school at appropriate times during the year to keep up with completion and submission of ELL documentation. This will include monitoring all students flagged as ELL, re-evaluations, ELL meetings, changing tiers, screening, printing schedules

and compliance paperwork. Rather than having only 2 required district training days, we will host three: beginning, middle, and end of the year. We will introduce this new process at the beginning of the 21-22 school year.

- 2) The District will establish an identification process for ELL students who have been in the program for 3-6 years for ease of monitoring.

In the area of ESE (Findings 2. 14. 1S. 18 / Recommendations 2, 7):

Charlotte County Public Schools' ESE Department is committed to taking corrective action in 1) reporting HHB students for the correct FTE based on the instructional time scheduled on the students IEPs and 2) ensuring accurate reporting in accordance with the Matrix, and ensuring that these forms are completed properly and in a timely manner. Please see below for intended and/or completed action steps in the following areas:

- 1) Students in the HHB program are reported for the correct amount of FTE based on the instructional time scheduled on IEPs and a signed homebound instructor's contact log, documenting that the instructor met with the students at least once during the survey period.
 - a. Intended action steps/corrective action(s):
 - i. ESE district staff and district MIS staff will work with new school-based data entry staff members prior to FTE reporting periods, to communicate the expected correction procedure to be implemented during FTE checks.
- 2) ESE students are reported in accordance with the *Matrix of Services* forms that are properly and timely completed.
 - a. Intended action steps/corrective action(s):
 - i. ALL staff currently acting as LEAS will go through initial Matrix training on the following dates: January 27th, February 24th and March 31st, 2021. Training provided by qualified staff in conjunction with FDLRS.
 - ii. All staff acting as LEAS will have an annual review of Matrix requirements at the PSS/Liaison "Welcome Back" Meeting.

ESE administrative staff will conduct a yearly spot check of randomly selected 254 and 255 records to ensure that Matrices are completed accurately and in accordance with required reporting guidelines.

In the area of Teacher Certification (Findings 3. 4. 7. 8. 10. 19, 20 / Recommendation 9):

The District has built and has begun to use a set of new reports that utilize the Student Information System (FOCUS) and the Florida Course Code Directory, to assist in automatically identifying out-of-field and/or uncertified instructional staff. Previously, this process was accomplished, almost entirely, through a visual review of master schedules and corresponding course codes and individual teacher certificates. These new reports will increase efficiency and accuracy of our own operational work and internal compliance auditing. Furthermore, the instant availability of the dynamic report information will allow the Human Resources department to conduct comprehensive reviews of all master schedules at the beginning of every semester, with an increased accuracy of identification for out-of-field and uncertified instructional staff. Finally, we have developed a new systematic calendar of certification review which extends beyond just preparing the out-of-field list for Board Approval and will provide repeated review of certification compliance throughout the entire year.

In the area of Career and Technical Education (CTE/OJT) (Finding 6 / Recommendation 3):

The Director of Charlotte Technical College will review and update the District Cooperative OJT manual annually in the summer of each year. Updates to the manual and the current manual will be distributed to the Principals at each school site with the expectation that the Principals (or designee) will review. Updates will be distributed and processes and procedures reviewed at the first APC/Guidance Directors meeting scheduled at beginning of the year by the Assistant Superintendent of Learning with the expectation that the updates will be taken back to the OJT coordinators for review. The OJT manual will be placed and updated annually on the CTE district website.

In addition to reviewing any updates, the following will **be specifically reviewed with each OJT instructor at each high school by the Principal or designee:**

- No job or student not showing to school - inform data entry via email to change status to 999 (student not funded).
- Time Card Procedures - Identify unpaid breaks on time card, Supervisor must sign and date time card in ink (pen), keep time card printed on both sides.
- If any part of the time card needs changes/corrections, time card MUST be re-signed. Students will receive a zero until the change is made and new card submitted.
- A form is required that lists all supervisors at student's place of employment who are authorized to sign the student's time card.
- If a student has two different jobs, they will need to write on two different time cards.
- If a student is short hours during the FTE week, have data entry (via email) change status to 999.

In the area of transportation, the district will verify that:

- 1) Head Start students transported due to "hardship" are not reported for transportation funding.
- 2) Only students enrolled in brick and mortar school programs are reported for transportation funding.
- 3) Non-disabled students enrolled in a Gifted ESE Program transported from one school center to another are not reported for State transportation funding.
- 4) Students who are reported in a weighted ridership category are documented as having met at least one of the five criteria in their IEP as required for weighted funding.
- 5) Student enrollment in school during the FTE survey week.
- 6) Only elementary students living under two miles from assigned school and within hazardous walking conditions are reported in the Hazardous Walking ridership category.

We appreciate the professional manner and collaborative approach your staff has demonstrated throughout the 2018-2019 audit process and believe this approach will continue to help our district improve our FTE State Reporting.

Sincerely,



Stephen Dionisio
Superintendent of Schools