

**ST. LUCIE COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended June 30, 2022



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2021-22 fiscal year, E. Wayne Gent served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Debbie Hawley, Chair through 11-8-21	1
Jack Kelly	2
Dr. Donna Mills, Chair from 11-9-21, Vice-Chair through 11-8-21	3
Jennifer Richardson	4
Troy Ingersoll, Vice-Chair from 11-9-21	5

The team leader was Bernice Rivas and the examination was supervised by Jennifer Taylor, CPA.

Please address inquiries regarding this report to Jacqueline Bell, CPA, Audit Manager, by e-mail at jacquelinebell@aud.state.fl.us or by telephone at (850) 412-2811.

This report and other reports prepared by the Auditor General are available at:

FLAuditor.gov

Printed copies of our reports may be requested by contacting us at:

State of Florida Auditor General

Claude Pepper Building, Suite G74 · 111 West Madison Street · Tallahassee, FL 32399-1450 · (850) 412-2722

ST. LUCIE COUNTY DISTRICT SCHOOL BOARD
TABLE OF CONTENTS

	Page No.
SUMMARY	i
INDEPENDENT AUDITOR’S REPORT ON FULL-TIME EQUIVALENT STUDENT ENROLLMENT	1
SCHEDULE A – POPULATIONS, TEST SELECTION, AND TEST RESULTS	
Reported Full-Time Equivalent Student Enrollment	4
Schools and Students.....	4
Teachers.....	5
Proposed Adjustments	5
SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT STUDENT ENROLLMENT	6
SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL.....	7
SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	10
Findings.....	10
SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS	24
NOTES TO SCHEDULES.....	27
INDEPENDENT AUDITOR’S REPORT ON STUDENT TRANSPORTATION	31
SCHEDULE F – POPULATIONS, TEST SELECTION, AND TEST RESULTS.....	34
SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	36
Findings.....	36
SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS.....	42
NOTES TO SCHEDULES.....	43
MANAGEMENT’S RESPONSE	44

ST. LUCIE COUNTY DISTRICT SCHOOL BOARD
LIST OF ABBREVIATIONS

DEUSS	Date Entered United States School
DIT	Days in Term
DJJ	Department of Juvenile Justice
DOE	Department of Education
ELL	English Language Learner
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
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education (ESE) Services, English for Speakers of Other Languages (ESOL), and student transportation, the St. Lucie 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, 2022. 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, the earning of college credits toward certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 19 of the 95 teachers in our test. Eight (8 percent) of the 95 teachers in our test taught at charter schools and 4 (21 percent) of the 19 teachers with exceptions 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 11 of the 58 students in our Basic with ESE Services tests and 36 of the 90 students in our ESOL test. Six (10 percent) of the 58 students in our Basic with ESE Services test attended charter schools and 1 (9 percent) of the 11 students with exceptions attended charter schools and 10 (11 percent) of the 90 students in our ESOL test attended charter schools and 8 (22 percent) of the 36 students with exceptions attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 95 of the 393 students in our student transportation test as well as exceptions for 1,325 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 36 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 4.2991 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 8.7635 (8.2719 applicable to District schools other than charter schools and .4916 applicable to charter schools). Noncompliance related to student transportation resulted in 13 findings and a proposed net adjustment of negative 1,396 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, 2022, was \$4,372.91 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$38,322 (negative 8.7635 times \$4,372.91), of which

\$36,172 is applicable to District schools other than charter schools and \$2,150 is applicable to charter schools.

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

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

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of St. Lucie County, Florida. Those services are provided primarily to prekindergarten (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 State Board of Education (SBE). The geographic boundaries of the District are those of St. Lucie 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 44 schools¹ other than charter schools, 7 charter schools, 1 cost center, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2022, State funding totaling \$182.5 million was provided through the FEFP to the District for the District-reported 44,578.74 unweighted FTE as recalibrated, which included 5,265.28 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,

¹ Includes the John M. McKay Scholarships for Students with Disabilities and the Family Empowerment Scholarship Programs identified with special use school numbers.

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, FTE related to John M. McKay Scholarships for Students with Disabilities Program, and FTE reported for the Family Empowerment Scholarship Programs are not included in the recalibration to 1.0 FTE.

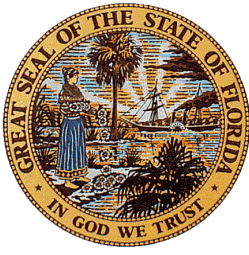
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey² 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 and FTE related to John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs.

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 Individuals with Disabilities Education Act (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 \$10.4 million for student transportation as part of the State funding through the FEFP.

² 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.

THIS PAGE INTENTIONALLY LEFT BLANK



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450



Phone: (850) 412-2722
Fax: (850) 488-6975

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 St. Lucie County District School Board's (District's) compliance 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, 2022. 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 2021-22* 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 for a direct examination engagement 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 modified 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.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

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, waste, 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 Basic with Exceptional Student Education Services and English for Speakers of Other Languages tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education Services and English for Speakers of Other Languages, the St. Lucie 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, 2022.

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 weaknesses³ 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 waste 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.

³ 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.

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 teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education Services and English for Speakers of Other Languages. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

Purpose of this Report

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is fluid and cursive, with the first name being the most prominent.

Sherrill F. Norman, CPA
Tallahassee, Florida
March 27, 2024

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 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, 2022, the St. Lucie County District School Board (District) reported to the DOE 44,578.74 unweighted FTE as recalibrated, which included 5,265.28 unweighted FTE as recalibrated for charter schools, at 44 District schools other than charter schools, 7 charter schools, 1 cost center, and 3 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2022. (See NOTE B.) The population of schools (55) 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 (8,011) consisted of the total number of students in each program at the schools and cost centers in our tests.

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 11 of the 58 students in our Basic with ESE Services tests,⁴ and 36 of the 90 students in our ESOL test.⁵ Six (10 percent) of the 58 students in our Basic with ESE Services test attended charter schools and 1 (9 percent) of the 11 students with exceptions attended charter schools and 10 (11 percent) of the 90 students in our ESOL test attended charter schools and 8 (22 percent) of the 36 students with exceptions attended charter schools.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	54	10	6,609	98	7	33,819.5100	73.8836	28.9353
Basic with ESE Services	55	10	1,071	58	11	7,063.7800	49.8508	(4.1902)
ESOL	48	8	329	90	36	2,466.7600	51.8648	(32.1907)
ESE Support Levels 4 and 5	18	1	2	2	-	118.3200	1.4782	.0000
Career Education 9-12	11	-	-	-	-	<u>1,110.3700</u>	<u>.0000</u>	<u>3.1465</u>
All Programs	55	10	<u>8,011</u>	<u>248</u>	<u>54</u>	<u>44,578.7400</u>	<u>177.0774</u>	<u>(4.2991)</u>

⁴ For Basic with ESE Services, the material noncompliance is composed of Findings 3, 9, 10, 20, 25, 32, 33, 34, and 36 on *SCHEDULE D*.

⁵ For ESOL, the material noncompliance is composed of Findings 1, 2, 5, 6, 7, 8, 11, 15, 18, 19, 21, 26, and 33 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (305, of which 289 are applicable to District schools other than charter schools and 16 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under 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 (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, the earning of college credits toward certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 19 of the 95 teachers in our test.⁶ Eight (8 percent) of the 95 teachers in our test taught at charter schools and 4 (21 percent) of the 19 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 12, 13, 14, 16, 17, 22, 23, 24, 27, 28, 29, and 30 on *SCHEDULE D.*

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	2.8427	1.126	3.2009
102 Basic 4-8	2.6891	1.000	2.6891
103 Basic 9-12	12.2047	1.010	12.3267
111 Grades K-3 with ESE Services	(1.5004)	1.126	(1.6894)
112 Grades 4-8 with ESE Services	(.3332)	1.000	(.3332)
113 Grades 9-12 with ESE Services	(1.8567)	1.010	(1.8753)
130 ESOL	(21.4918)	1.199	(25.7687)
300 Career Education 9-12	<u>3.1465</u>	1.010	<u>3.1780</u>
Subtotal	<u>(4.2991)</u>		<u>(8.2719)</u>
Charter Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	5.5216	1.126	6.2173
102 Basic 4-8	.6280	1.000	.6280
111 Grades K-3 with ESE Services	(.4999)	1.126	(.5629)
130 ESOL	<u>(5.6497)</u>	1.199	<u>(6.7740)</u>
Subtotal	<u>.0000</u>		<u>(.4916)</u>
Total of Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	8.3643	1.126	9.4182
102 Basic 4-8	3.3171	1.000	3.3171
103 Basic 9-12	12.2047	1.010	12.3267
111 Grades K-3 with ESE Services	(2.0003)	1.126	(2.2523)
112 Grades 4-8 with ESE Services	(.3332)	1.000	(.3332)
113 Grades 9-12 with ESE Services	(1.8567)	1.010	(1.8753)
130 ESOL	(27.1415)	1.199	(32.5426)
300 Career Education 9-12	<u>3.1465</u>	1.010	<u>3.1780</u>
Total	<u>(4.2991)</u>		<u>(8.7635)</u>

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</u> ¹			<u>Balance Forward</u>
	<u>#0041</u>	<u>#0301</u>	<u>#0331</u>	
101 Basic K-3	2.7661	.....	.....	2.7661
102 Basic 4-8	.....	.....	3.3418	3.3418
103 Basic 9-12	.....	6.1916	.....	6.1916
111 Grades K-3 with ESE Services	(.5000)	.....	.....	(.5000)
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	(.5843)	.....	(.5843)
130 ESOL	(2.2661)	(8.7538)	(3.3418)	(14.3617)
300 Career Education 9-12	<u>.....</u>	<u>3.1465</u>	<u>.....</u>	<u>3.1465</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

No.	Brought Forward	<u>Proposed Adjustments</u>¹				Balance Forward
		<u>#0411</u>	<u>#0731*</u>	<u>#0741*</u>	<u>#5031</u>	
101	2.7661	.....	5.2807	.2409	.....	8.2877
102	3.3418	.....	.....	.6280	(.4086)	3.5612
103	6.1916	7.0149	.....	.....	(.9185)	12.2880
111	(.5000)	.....	(.4999)	.....	.....	(.9999)
112	.0000	.....	.....	.....	.....	.0000
113	(.5843)	(.5000)	.....	.....	(.6054)	(1.6897)
130	(14.3617)	(6.5149)	(4.7808)	(.8689)	.....	(26.5263)
300	<u>3.1465</u>	.....	.....	.....	.....	<u>3.1465</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.9325)</u>	<u>(1.9325)</u>

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

*Charter School

No.	Brought Forward	<u>Proposed Adjustments</u> ¹			Total
		#7001	#7004	#7006	
101	8.2877	.0766	.....	.....	8.3643
102	3.5612	.....	(.2441)	.....	3.3171
103	12.2880	.....	(.0833)	.....	12.2047
111	(.9999)	(1.0004)	.....	.....	(2.0003)
112	.0000	.....	(.3332)	.....	(.3332)
113	(1.6897)	.....	.....	(.1670)	(1.8567)
130	(26.5263)	(.6152)	.....	.....	(27.1415)
300	<u>3.1465</u>	.....	.....	.....	<u>3.1465</u>
Total	<u>(1.9325)</u>	<u>(1.5390)</u>	<u>(.6606)</u>	<u>(.1670)</u>	<u>(4.2991)</u>

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

St. Lucie 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 2021-22* 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 2021 reporting survey periods and the February and June 2022 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2021 reporting survey period, the February 2022 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.

Fairlawn Elementary School (#0041)

1. [Ref. 4102] The letters notifying parents of two students' ESOL placements were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.7665	
130 ESOL	<u>(.7665)</u>	.0000

2. [Ref. 4103] The parents of four ELL students were not notified of their child's ESOL placement until December 3, 2021, which was after the October 2021 reporting survey period. We propose the following adjustment:

101 Basic K-3	1.4996	
130 ESOL	<u>(1.4996)</u>	.0000

Findings

Fairlawn Elementary School (#0041) (Continued)

3. [Ref. 4104] The IEP Meeting Participants' page, identifying individuals who participated in the development of the student's IEP, for one ESE student lacked one of the two required participant signatures. We propose the following adjustment:

101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	(.5000)	.0000
		<u>.0000</u>

Port St. Lucie High School (#0301)

4. [Ref. 30101] Our review of student class schedules disclosed that seven courses listed in the DOE's Course Code Directory under Career and Technical Education Programs were reported in Basic 9-12 instead of Career Education 9-12 or Grades 9-12 Basic with ESE Services for 30 students in our general tests. We propose the following adjustment:

103 Basic 9-12	(3.6356)	
113 Grades 9-12 with ESE Services	.4181	
300 Career Education 9-12	<u>3.2175</u>	.0000

5. [Ref. 30102] One student in our ESOL test was incorrectly reported in Basic 9-12, ESOL, and Career Education 9-12 for the October 2021 reporting survey period. The student had a valid IEP in effect; therefore, the student's schedule should have been reported in Grades 9-12 with ESE Services. We propose the following adjustment:

103 Basic 9-12	(.0718)	
113 Grades 9-12 with ESE Services	.5001	
130 ESOL	(.3573)	
300 Career Education 9-12	<u>(.0710)</u>	.0000

6. [Ref. 30103] An ELL Committee was not convened for one ELL student 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	.3573	
130 ESOL	<u>(.3573)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Port St. Lucie High School (#0301) (Continued)

7. [Ref. 30104] One ELL student was reported in ESOL; however, the student’s parents had refused ELL services. The ELL Committee convened and determined that while the student’s ESOL placement would continue, the student would not be provided ELL services. We propose the following adjustment:

103 Basic 9-12	.7104	
130 ESOL	<u>(.7104)</u>	.0000

8. [Ref. 30105] The *ELL Student Plans* for eight students were not prepared until after the reporting survey periods. We also noted that the parents of six students were not notified of their child’s ESOL placement until after the reporting survey periods and ELL Committees were not convened (one student) or not convened timely (one student) to consider the students’ continued ESOL placements. We propose the following adjustment:

103 Basic 9-12	4.0594	
130 ESOL	<u>(4.0594)</u>	.0000

9. [Ref. 30106] A signed and dated IEP Meeting Participants’ page for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.5025	
113 Grades 9-12 with ESE Services	<u>(.5025)</u>	.0000

10. [Ref. 30107] The IEP Meeting Participants’ page for one ESE student was not signed and dated by those who participated in the development of the student’s IEP. We propose the following adjustment:

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

11. [Ref. 30109] School records for one ELL student did not support the student’s ESOL placement for the 2021-22 school year. We propose the following adjustment:

103 Basic 9-12	.7878	
130 ESOL	<u>(.7878)</u>	.0000

Findings

Port St. Lucie High School (#0301) (Continued)

12. [Ref. 30172] One teacher was not properly certified but was approved by the School Board to teach out of field in English in the prior year. However, District records did not evidence that the teacher had earned six hours of college credit toward the out-of-field assignment in English. We also noted the parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	.0716	
130 ESOL	<u>(.0716)</u>	.0000

13. [Ref. 30173] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records 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), 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 laws and 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, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

103 Basic 9-12	.9224	
130 ESOL	<u>(.9224)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Port St. Lucie High School (#0301) (Continued)

14. [Ref. 30174/75] Two teachers taught Basic subject area course to 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 teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 30174</u>		
103 Basic 9-12	.6346	
130 ESOL	<u>(.6346)</u>	.0000
<u>Ref. 30175</u>		
103 Basic 9-12	.8530	
130 ESOL	<u>(.8530)</u>	<u>.0000</u>
		 <u>.0000</u>

Southport Middle School (#0331)

15. [Ref. 33101/02] ELL Committees for three students were not convened by October 1 to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustments:

<u>Ref. 33101</u>		
102 Basic 4-8	.6502	
130 ESOL	<u>(.6502)</u>	.0000
<u>Ref. 33102</u>		
102 Basic 4-8	.7500	
130 ESOL	<u>(.7500)</u>	.0000

16. [Ref. 33171] One teacher taught a United States History course that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.7854	
130 ESOL	<u>(.7854)</u>	.0000

Findings

Southport Middle School (#0331) (Continued)

17. [Ref. 33172] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records 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), 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 laws and 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, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

102 Basic 4-8	1.1562	
130 ESOL	<u>(1.1562)</u>	<u>.0000</u>
		<u>.0000</u>

Treasure Coast High School (#0411)

18. [Ref. 41101] An ELL Committee was not convened by October 1 to consider the student’s continued ESOL placements beyond 3 years from the student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	.4182	
130 ESOL	<u>(.4182)</u>	<u>.0000</u>

Findings

Treasure Coast High School (#0411) (Continued)

19. [Ref. 41102] ELL Committees for four ELL students were not convened by October 1 to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We also noted that the written parental notification and the *ELL Student Plan (Plan)* for one student were prepared after the reporting survey periods. In addition, the *Plans* for two students were missing and could not be subsequently located, along with the written parental notification of ESOL placement for one of the two students. We propose the following adjustment:

103 Basic 9-12	1.8934	
130 ESOL	<u>(1.8934)</u>	.0000

20. [Ref. 41106] The file for one ESE student was missing and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	<u>(.5000)</u>	.0000

21. [Ref. 41107] One ELL student scored English language proficient on the IDEA Oral Language Proficiency/IDEA Reading and Writing tests. An ELL Committee was convened but did not document at least two of the criteria specified in SBE Rule 6A-6.0902(2)(a)3, FAC, to support the student’s continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	.7448	
130 ESOL	<u>(.7448)</u>	.0000

Follow-Up to Management’s Response

In his written response, the Superintendent stated that the District disagrees with the finding and noted “At the time of the meeting, the committee decided to continue ESOL services for the students due to conflicting data points. The student scores on the state ELA assessments were not available at the time of the meeting and the student’s scores on the Access for ELLs were in the developing stages, which means the student was not proficient on that assessment.” The committee meeting was held on September 3, 2021. Our review of the School’s records disclosed that the student completed an IDEA Reading and Writing Proficiency test on February 26, 2021, that identified the student as (Follow-Up Continues on Next Page)

Findings

Treasure Coast High School (#0411) (Continued)

English proficient. SBE Rule 6A-6.0902(2)(a)3, FAC, provides that a student determined not to be an ELL or any student determined to be an ELL based solely on one reading or writing assessment may be referred to an ELL Committee. The ELL Committee may determine a student to be an ELL or not to be an ELL according to consideration of at least two criteria, outlined in FAC, in addition to the test results. The ELL Committee did not document consideration of at least two criteria in addition to the test results. Accordingly, our finding stands as presented.

22. [Ref. 41171/75/76/77/78/79] Six teachers taught basic subject area courses to 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 teachers' in-service training timelines. We propose the following adjustments:

Ref. 41171

103 Basic 9-12	.2091	
130 ESOL	<u>(.2091)</u>	.0000

Ref. 41175

103 Basic 9-12	.2726	
130 ESOL	<u>(.2726)</u>	.0000

Ref. 41176

103 Basic 9-12	.4182	
130 ESOL	<u>(.4182)</u>	.0000

Ref. 41177

103 Basic 9-12	.6002	
130 ESOL	<u>(.6002)</u>	.0000

Ref. 41178

103 Basic 9-12	.2798	
130 ESOL	<u>(.2798)</u>	.0000

Ref. 41179

103 Basic 9-12	.4430	
130 ESOL	<u>(.4430)</u>	.0000

23. [Ref. 41172/74] Two teachers taught Basic area courses to classes that included ELL students but had not earned the 60 in-service training points in ESOL strategies until after the October 2021 reporting survey period which was not in accordance with SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Treasure Coast High School (#0411) (Continued)

<u>Ref. 41172</u>		
103 Basic 9-12	.2939	
130 ESOL	<u>(.2939)</u>	.0000
<u>Ref. 41174</u>		
103 Basic 9-12	.2896	
130 ESOL	<u>(.2896)</u>	.0000

24. [Ref. 41173] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records 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), 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 laws and 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, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

103 Basic 9-12	.6521	
130 ESOL	<u>(.6521)</u>	<u>.0000</u>
		<u>.0000</u>

Findings

Somerset Academy Bethany (#0731) Charter School

25. [Ref. 73101] The IEP for one ESE student was prepared after the February 2022 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4999	
111 Grades K-3 with ESE Services	<u>(.4999)</u>	.0000

26. [Ref. 73102] The *ELL Student Plans* for eight students were missing and could not be subsequently located. We also noted that the parents of six students were not notified in writing of their child’s initial ESOL placement. In addition, an ELL Committee was not convened by October 1 to consider one student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

101 Basic K-3	4.3448	
130 ESOL	<u>(4.3448)</u>	.0000

27. [Ref. 73171] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records 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), 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 laws and 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.

(Finding Continues on Next Page)

Findings

Somerset Academy Bethany (#0731) Charter School (Continued)

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:

101 Basic K-3	.4360	
130 ESOL	(.4360)	.0000
		.0000

Independence Classical Academy Charter School (#0741)

28. [Ref. 74171] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records 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), 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 laws and 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, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

102 Basic 4-8	.3966	
130 ESOL	(.3966)	.0000

Findings

Independence Classical Academy Charter School (#0741) (Continued)

29. [Ref. 74172] One teacher taught Primary Language Arts and a Reading course to classes that included an ELL student but earned only 120 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:

101 Basic K-3	.2409	
130 ESOL	<u>(.2409)</u>	.0000

30. [Ref. 74173] One teacher taught Primary Language Arts and a Reading course to classes that included an ELL student but was not properly certified and was not approved by the Charter School Board to teach the student out of field in ESOL. In addition, the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.2314	
130 ESOL	<u>(.2314)</u>	.0000

.0000

Pace Center For Girls, Treasure Coast (#5031)

31. [Ref. 503101] For the June 2022 survey, we determined that the FTE earned was reported incorrectly for 40 students (2 students in our Basic test). We noted the students were funded for more than 25 hours of instruction per week contrary to the *FTE General Instructions*. We proposed the following adjustment:

102 Basic 4-8	(.4086)	
103 Basic 9-12	<u>(.6262)</u>	(1.0348)

32. [Ref. 503102] Our examination of the Center’s attendance procedures disclosed that contrary to SBE Rule 6A-1.044, FAC, and by reference the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, and the *FTE General Instructions*, that period by period attendance was not recorded by the teacher of record in the District’s mainframe, Skyward, nor maintained in the form of manual attendance records by the teacher of record for each class period as required. We also noted that the student sign-in/sign-out sheets were not retained for the 2021-22 school year.

However, we did note that for one period of the day there was a valid attendance record to support that the students had attended at least one class during 1 of the 11 days of the *(Finding Continues on Next Page)*

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Pace Center For Girls, Treasure Coast (#5031) (Continued)

reporting survey period. We were unable to validate attendance for four of our test students. Since the attendance of four test students (two in our Basic test and two in our Basic with ESE test) was not adequately supported, we propose the following adjustment:

103 Basic 9-12	(.2923)	
113 Grades 9-12 with ESE Services	(.6054)	(.8977)
		<u>(1.9325)</u>

St. Lucie Virtual Instruction Program (#7001)

33. [Ref. 700102/03] The second semester courses for one ELL and two ESE virtual education students, which were not reported in the October 2021 or February 2022 reporting surveys, were not completed until June 7, 2022, which was after the last day of the school year. The *FTE General Instructions* provide that virtual education courses not reported in progress during the October 2021 or February 2022 survey periods must be completed prior to the end of the 180-day school year. In addition, we noted one of the student's *ELL Student Plan* and written parental notification of the student's initial ESOL placement was prepared after the October 2021 reporting survey period [Ref. 700103]. We propose the following adjustments:

<u>Ref. 700102</u>		
111 Grades K-3 with ESE Services	(1.0004)	(1.0004)
 <u>Ref. 700103</u>		
101 Basic K-3	.0766	
130 ESOL	(.6152)	(.5386)
		<u>(1.5390)</u>

Mosaic Digital Academy (#7004)

34. [Ref. 700401] School records did not demonstrate that three virtual education students (two in our Basic test and one in our Basic with ESE Services test) were enrolled in virtual courses reported in the June 2022 survey. We propose the following adjustment:

102 Basic 4-8	(.2441)	
112 Grades 4-8 with ESE Services	(.3332)	(.5773)

Findings

Mosaic Digital Academy (#7004) (Continued)

35. [Ref. 700403] One virtual course that was not reported in the October 2021 or February 2022 reporting survey periods was completed June 2, 2022, which was after the last day of the school year for one virtual education student in our Basic test. The *FTE General Instructions* provide that virtual education courses not reported in progress during the October 2021 or February 2022 survey periods must be completed prior to the end of the 180-day school year. We propose the following adjustment:

103 Basic 9-12	<u>(.0833)</u>	<u>(.0833)</u>
		<u>(.6606)</u>

Mosaic Digital Academy Part-Time (#7006)

36. [Ref. 700601] Our examination disclosed one virtual education student in our Basic with ESE Services test, reported in the June 2022 reporting survey period, was not enrolled in virtual courses using the prescribed learning management system and we could not validate the student’s enrollment. We propose the following adjustment:

113 Grades 9-12 with ESE Services	<u>(.1670)</u>	<u>(.1670)</u>
		<u>(.1670)</u>

Proposed Net Adjustment **(4.2991)**

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that St. Lucie County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained and properly prepared to support that reporting, particularly for students in the ESOL and ESE Programs; (2) courses are reported in the correct funding program; (3) *ELL Student Plans* are timely prepared, contain proper documentation to support the students' ESOL placements, and are retained in readily accessible files; (4) students assessed as English language proficient are exited from the ESOL Program or retained based on at least two of the criteria specified in SBE Rule 6A-6.0902(2)(a)3., FAC, and based on recommendations by the ELL Committee; (5) parents of ELL students are timely notified of their children's ESOL placements; (6) IEPs are timely prepared and retained in readily accessible files and the IEP meeting includes the required participants' input which is documented and maintained in each student's file; (7) students' English language proficiency is assessed and ELL Committees are convened 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 for students being considered for continuation of their ESOL placement beyond the initial 3-year base period; (8) teachers, including 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 or Charter School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement; (9) out-of-field teachers earn in-service training points or college credits required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines; (10) attendance procedures are properly followed, and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (11) the FTE earned for DJJ courses is limited to 25 hours per week; and (12) students enrolled in virtual education courses are properly enrolled and those courses that were not reported in the October or February reporting survey period are completed by the end of the regular 180-day school year.

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 2021-22

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 2021-22
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 2021-22

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>NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>

A summary discussion of the significant features of the St. Lucie 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 St. Lucie 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 St. Lucie 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 44 schools other than charter schools, 7 charter schools, 1 cost center, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2022, State funding totaling \$182.5 million was provided through the FEFP to the District for the District-reported 44,578.74 unweighted FTE as recalibrated, which included 5,265.28 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. 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, FTE related to John M. McKay Scholarships for Students with Disabilities Program, and FTE reported for the Family Empowerment Scholarship Programs are 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 and FTE related to the John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership 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 and FTE related to John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs.

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 2021-22 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 12 through 16, 2021; Survey 2 was performed October 11 through 15, 2021; Survey 3 was performed February 7 through 11, 2022; and Survey 4 was performed June 13 through 17, 2022.

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, *Early Learning-20 General Provisions*

Chapter 1001, Florida Statutes, *Early Learning-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*

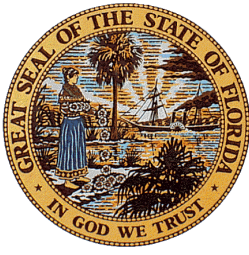
NOTE B – TESTING FTE STUDENT ENROLLMENT
--

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, 2022. 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. Fairlawn Elementary School	1 through 3
2. Port St. Lucie High School	4 through 14
3. Southport Middle School	15 through 17
4. Treasure Coast High School	18 through 24
5. Somerset Academy Bethany*	25 through 27
6. Independence Classical Academy*	28 through 30
7. Pace Center For Girls, Treasure Coast	31 and 32
8. St. Lucie Virtual Instruction Program	33
9. Mosaic Digital Academy	34 and 35
10. Mosaic Digital Academy Part-Time	36

* Charter School

THIS PAGE INTENTIONALLY LEFT BLANK



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450



Phone: (850) 412-2722
Fax: (850) 488-6975

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 St. Lucie 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, 2022. 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 2021-22 (Appendix G)* 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 for a direct examination engagement 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 modified 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.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

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, waste, 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 St. Lucie 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, 2022.

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 waste 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

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.

funding. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance 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
March 27, 2024

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the St. Lucie 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 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, 2022. (See NOTE B.) The population of vehicles (604) 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 2021 and February and June 2022 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (38,186) 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	635
IDEA – PK through Grade 12, Weighted	2,153
All Other FEFP Eligible Students	<u>35,389</u>
Total	<u>38,186</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 95 of 393 students in our student transportation test.⁸

⁸ For student transportation, the material noncompliance is composed of Findings 4, 5, 6, 7, 8, 9, 10, 11, 12, and 13 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 393 of the 38,186 students reported as being transported by the District.	95	(74)
In conjunction with our general tests of student transportation we identified certain issues related to 1,325 additional students.	<u>1,325</u>	<u>(1,322)</u>
Totals	<u>1,420</u>	<u>(1,396)</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

St. Lucie 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 2021-22 (Appendix G)* 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 2021 reporting survey periods and the February and June 2022 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 2021 reporting survey period and once for the February 2022 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that 32 PK ESE students were reported for an incorrect number of DIT during the October 2021 and February 2022 reporting survey periods. The students were reported for 84 and 96 DIT instead of 18 or 36 DIT based on the students' instructional schedules. We propose the following adjustments:

October 2021 Survey

84 Days in Term

IDEA - PK through Grade 12, Weighted (10)

36 Days in Term

IDEA - PK through Grade 12, Weighted 1

18 Days in Term

IDEA - PK through Grade 12, Weighted 9

February 2022 Survey

96 Days in Term

IDEA - PK through Grade 12, Weighted (20)

All Other FEFP Eligible Students (2)

**Students
Transported
Proposed Net
Adjustments**

**Students
Transported
Proposed Net
Adjustments**

Findings

36 Days in Term

IDEA - PK through Grade 12, Weighted	9	
All Other FEFP Eligible Students	1	

18 Days in Term

IDEA - PK through Grade 12, Weighted	11	
All Other FEFP Eligible Students	<u>1</u>	0

2. [Ref. 52] Our general tests disclosed two students were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students were not enrolled in an ESE Program for the October 2021 reporting survey. We determined that the students lived 2 miles or more from their assigned school and were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

October 2021 Survey

84 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	<u>2</u>	0

3. [Ref. 53] Our general tests disclosed that two students were not eligible to be reported for State transportation funding. The students were enrolled in a residential DJJ or Virtual School Program and did not require transportation services. We propose the following adjustment:

February 2022 Survey

96 Days in Term

All Other FEFP Eligible Students	<u>(2)</u>	(2)
----------------------------------	------------	-----

4. [Ref. 54] Our general tests disclosed exceptions for 27 bus drivers' reports. Specifically, 25 bus reports were not dated and 2 bus reports were not signed by the bus drivers in accordance with the *FTE General Instructions 2021-22*. Consequently, the reported ridership of 1,310 students (14 students in our test) was not adequately supported. We also noted 5 students were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEPs for 4 students did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category, and the IEP for 1 student was missing and could not be subsequently located. We propose the following adjustments:

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
October 2021 Survey		
<u>84 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	(710)	
February 2022 Survey		
<u>96 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(570)	
June 2022 Survey		
<u>12 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(25)	(1,310)

5. [Ref. 55/57] Our general tests disclosed that 430 students (49 students – Ref. 55 and 381 students – Ref. 57) were reported for an incorrect number of DIT during the October 2021 reporting survey period. The students were reported for 85 DIT rather than 84 DIT in accordance with the District’s instructional calendar. We also noted the IEPs for 2 students reported in the IDEA - PK through Grade 12, Weighted ridership category (1 student in our test – Ref. 55 and 1 student in our general test – Ref. 57) did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category; however, we determined that the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

Ref. 55

October 2021 Survey

85 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(48)	

84 Days in Term

All Other FEFP Eligible Students	<u>49</u>	0
----------------------------------	-----------	---

Ref. 57

October 2021 Survey

85 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(380)	

84 Days in Term

All Other FEFP Eligible Students	<u>381</u>	0
----------------------------------	------------	---

**Students
Transported
Proposed Net
Adjustments**

Findings

6. [Ref. 56/65] Our general review of transportation records evidenced that the ridership of 26 students (2 students in our test) was not properly supported for State transportation funding. Specifically, the ridership date marked for the students was after the date on which the bus driver signed the report and attested to the accuracy of the ridership marked. We propose the following adjustments:

Ref. 56

October 2021 Survey

84 Days in Term

All Other FEFP Eligible Students (13)

February 2022 Survey

96 Days in Term

IDEA - PK through Grade 12, Weighted (6)

All Other FEFP Eligible Students (1) (20)

Ref. 65

February 2022 Survey

96 Days in Term

IDEA - PK through Grade 12, Weighted (4)

All Other FEFP Eligible Students (2) (6)

7. [Ref. 58] Seven students in our test were either not marked as riding the bus (two students) or not listed on the supporting bus driver's report (five students). We also noted the IEP for one student reported in the IDEA - PK through Grade 12, Weighted ridership category did not indicate that the student met at least one of the five criteria required for reporting in a weighted category; however, we determined that the student was otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2021 Survey

84 Days in Term

Hazardous Walking (1)

All Other FEFP Eligible Students (4)

February 2022 Survey

96 Days in Term

IDEA - PK through Grade 12, Weighted (1)

All Other FEFP Eligible Students (1) (7)

**Students
Transported
Proposed Net
Adjustments**

Findings

8. [Ref. 59] One student in our test was incorrectly reported in the July 2021 reporting survey period. There was no documentation to support that the student was enrolled in an ESY Program or in a nonresidential DJJ Program to support the student’s reporting in a summer program. We propose the following adjustment:

July 2021 Survey

26 Days in Term

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

9. [Ref. 60] Five students in our test were incorrectly reported in the Hazardous Walking ridership category. We determined that the students lived 2 miles or more from their assigned school and were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2021 Survey

84 Days in Term

Hazardous Walking	(1)	
All Other FEFP Eligible Students	1	

February 2022 Survey

96 Days in Term

Hazardous Walking	(4)	
All Other FEFP Eligible Students	<u>4</u>	0

10. [Ref. 61] The Hazardous Walking Site Review Checklists for 41 students in our test reported in the Hazardous Walking ridership category were not signed by representatives of the road jurisdiction, law enforcement, and metropolitan planning organization. We also noted that 22 of the 41 students did not cross an established hazard. We propose the following adjustments:

October 2021 Survey

84 Days in Term

Hazardous Walking	(22)	
-------------------	------	--

February 2022 Survey

96 Days in Term

Hazardous Walking	(19)	(41)
-------------------	------	------

11. [Ref. 62] Seventeen students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEPs for 15 students did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. The IEPs for 2 students were not available at the time of examination (*Finding Continues on Next Page*)

**Students
Transported
Proposed Net
Adjustments**

Findings

and could not be subsequently located. We determined that 15 students were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2021 Survey

84 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	2	

February 2022 Survey

96 Days in Term

IDEA - PK through Grade 12, Weighted	(7)	
All Other FEFP Eligible Students	6	

June 2022 Survey

12 Days in Term

IDEA - PK through Grade 12, Weighted	(7)	
All Other FEFP Eligible Students	<u>7</u>	(2)

12. [Ref. 63] The IEP for one student in our test reported in the June 2022 reporting survey period did not document the need for ESY services. We propose the following adjustment:

June 2022 Survey

12 Days in Term

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

13. [Ref. 64] Six students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category as the students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2021 Survey

84 Days in Term

All Other FEFP Eligible Students	(4)	
----------------------------------	-----	--

February 2022 Survey

96 Days in Term

All Other FEFP Eligible Students	<u>(2)</u>	<u>(6)</u>
----------------------------------	------------	------------

Proposed Net Adjustment

(1,396)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that St. Lucie County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT are accurately reported and documentation is maintained to support that reporting; (2) all bus drivers' reports documenting student ridership during the reporting survey periods are prepared, timely signed, and dated by the bus drivers attesting to the validity and accuracy of the students' ridership; (3) only students whose IEPs document at least one of the five criteria required for weighted classification are reported in the weighted ridership category; (4) only students enrolled in ESE Programs and requiring ESY services as noted on the students' IEPs that also specify a need for transportation as a related service and students attending non-residential DJJ Programs are reported for State transportation funding during the summer reporting survey periods; (5) only students enrolled in programs that require the students be transported to a physical school center are reported for State transportation funding; (6) 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 reporting survey period are reported for State transportation funding; (7) 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 (8) only students who live less than 2 miles from the student's assigned school and whose path from home to school crosses an approved Hazardous Walking location 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 2021-22 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
--

A summary discussion of the significant features of the St. Lucie 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 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 St. Lucie County

For the fiscal year ended June 30, 2022, the District received \$10.4 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 2021	3	17	-
October 2021	290	19,149	92
February 2022	291	18,847	95
June 2022	<u>20</u>	<u>173</u>	<u>-</u>
Totals	<u>604</u>	<u>38,186</u>	<u>187</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, 2022. 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

BOARD MEMBERS

Debbie Hawley, *Chairman*
DISTRICT #1
Jack Kelly, *Vice Chairman*
DISTRICT #2
Dr. Donna Mills
DISTRICT #3
Jennifer Richardson
DISTRICT #4
Troy Ingersoll
DISTRICT #5



SUPERINTENDENT

Dr. Jon R. Prince
9461 Brandywine Lane
Port St. Lucie, FL 34986
772.429.3600
www.stlucieschools.org



March 27, 2024

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

Attention: Sherrill F. Norman, CPA

Dear Ms. Norman:

In connection with the findings in your examination of the District's full-time (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP), which we understand was made for the purpose of rendering opinions concerning the District's compliance with applicable State requirements for the FEFP for the fiscal year ended June 30, 2022, we have the following responses:

DISTRICTWIDE:

1. FINDING [Ref. 30101, 30102]

✓ The District agrees with the findings listed above and will implement the following corrective action plan:

Corrective Action [Ref. 30101, 30102]:

- District CTE Courses - We have reviewed the CTE Courses from the 2022 School year and found that the Courses were set up with Basic Funding. ITS has created a process to verify that all CTE Courses are set to 300 in the future. In addition, ITS will work with Curriculum and the CTE Departments on the Course Code set up/verification process.
- ESE Services - In reviewing the ESE Students, ITS found that 1 Student was an ESE Student, and the ESE record was created after the Survey window. The other ESE Students had paperwork that was not signed correctly after the Parent conference. ITS will continue to work with the ESE Department on Student records and schedules.

2. FINDING [Ref. 4104, 30106, 30107]

✓ The District agrees with the findings listed above and will implement the following corrective action plan:

Corrective Action [Ref. 4104, 30106, 30107]:

- District ESE Program Specialists will deliver professional development to school-based ESE Specialists focused on ESE program requirements and procedures.

3. FINDING [Ref. 41106]

- ✓ The District agrees with the finding listed above and will implement the following corrective action plan:

Corrective Action [Ref. 41106]:

- The ESE Department will collaborate with the Records Department to provide professional development on best practices for the handling of student records for all records managers within the district.
- During the 2022-23 school year, the District ESE Dept. implemented new procedures and trained school-based ESE Specialists on procedures for adding transfer IEPs to PEER, so that they are accessible to all necessary stakeholders within the district. The District Program Specialists will deliver additional professional development on procedures for student records.

4. FINDING [Ref. 73101]

- ✓ The District and Charter agree with the finding listed above and will implement the corrective action plan listed below:

Corrective Action [Ref. 73101]:

- The District Program Specialists will train the school-based ESE Specialist at Somerset and all other district specialists on procedures for preparation for FTE. The training will include (but is not limited to) instruction in reports necessary to make sure that all IEPs are updated prior to the end of the FTE period.

5. FINDING [Ref. 73102]

- ✓ The District and Charter agree with the finding listed above and will implement the corrective action plan listed below:

Corrective Action [Ref. 73102]:

- The ESOL contact will use our electronic system to develop all ELL plans within state timeframes. The date in the electronic system is a requirement to create and print the notification.
- A copy of the ELL plan will be filed in the student's ESOL folder.
- The ESOL contact will use our electronic system to develop all parent notifications. The date in the electronic system is a requirement to create and print the notification.
- District ESOL program personnel will continue deliver professional development to ESOL contacts focused on ESOL program paperwork elements and requirements.
- To maintain accurate records, the school has introduced a revised procedure where both the designated record intake person and the ESOL chair oversee student records. This measure aims to reduce the risk of misplacement while ensuring that digital copies of records sent to other schools are

securely retained. Additionally, a new ESOL department chair has been recruited and has undergone multiple professional training sessions to equip her for her new responsibilities. Evaluation of ESOL student placements will include parent contact and notification by the end of September.

- The current ESOL coordinator created an excel spreadsheet to monitor and track all incoming ELLs. All required paperwork is completed through Ellevations and added to the students ESOL folder. In addition, the ESOL coordinator attends continuous training and receives support from the St. Lucie District. Initial placement training takes place in August. Reevaluation training takes place in August and September. ESOL compliance hands on training takes place in August, November, January, and March. Monitoring training takes place in October and January.

6. FINDING [Ref. 73171]

- ✓ The District and Charter agree with the finding listed above and will implement the corrective action plan listed below:

Corrective Action [Ref. 73171]:

- The Charter School is committed to sourcing certified candidates for all its classrooms. To achieve this, the school has broadened its hiring team and is exploring diverse platforms to attract more applicants. In the event that a qualified candidate cannot be found and a long-term substitute is required, the school will adjust the schedule of our ESOL teacher to ensure they can provide additional support to ESOL students directly in the classroom

7. FINDING [Ref. 503101]

- ✓ The District and PACE agrees with the finding listed above, and will implement the corrective action plan listed below:

Corrective Action [Ref. 503101]:

- Student Services personnel will provide training to attendance officers at PACE to ensure accuracy of attendance reporting for all students in attendance daily.

8. FINDING [Ref. 503102]

- ✓ The District and PACE agrees with the finding listed above, and will implement the corrective action plan listed below:

Corrective Action [Ref. 503102]:

- Student Services personnel will implement a plan for technical assistance, support, and monitoring of attendance record keeping procedures at PACE Center for Girls, Treasure Coast. SLPS's district program specialist will provide on-site training for administrators, instructional, and clerical staff on the requirements of recording attendance for each class period. The SLPS district program specialist will ensure that PACE Center for Girls staff are invited and attend professional learning related to attendance procedures. SLPS staff will also monitor the attendance procedures implemented at Pace



Center for Girls, Treasure Coast by conducting periodic checks and providing timely feedback to ensure compliance.

9. FINDING [Ref. 4102, 4103, 700102/03]

- ✓ The District agrees with the findings listed above, and will implement the corrective action plan listed below:

Correction Action [Ref. 4102, 4103, 700102/03]:

- A The ESOL contact will use our electronic system to develop all parent notifications. The date in the electronic system is a requirement to create and print the notification.
- A copy of the notification will be filed in the students ESOL folder.
- District ESOL program personnel will deliver professional development to ESOL contacts focused on ESOL program paperwork elements and requirements.
- District monitoring will take place strategically throughout the school year.

10. FINDING [Ref. 700401, 700601]

- ✓ The District agrees with the findings listed above, and will implement the corrective action plan listed below:

Correction Action [Ref. 700401, 700601]:

- A tracking checklist has been created and implemented to determine whether prerequisite criteria have been met prior to scheduling students for courses. This checklist will help to ensure that students are not inadvertently placed in an incorrect course and that courses are available to meet the needs of the students.

11. FINDING [Ref. 700403]

- ✓ The District agrees with the finding listed above, and will implement the corrective action plan listed below:

Corrective Action [Ref. 700403]:

- The District will work with School Administration to ensure that all courses reported for funding in the future have been reported previously in Surveys 2 and/or 3. This is a priority and these instructions currently exist in the virtual scheduling process document and we will review this document again with all staff that is responsible for scheduling.

12. FINDING [Ref. 30103, 33102]

- ✓ The District agrees with the findings listed above, and will implement the corrective action plan listed below:

Corrective Action [Ref. 30103, 33102]:

- District ESOL program personnel will continue to deliver professional development to ESOL contacts focused on ESOL program paperwork elements and requirements.
- District ESOL program personnel will deliver professional development to ESOL contacts focused on ESOL program timelines and procedures.
- District monitoring will take place strategically throughout the school year.

13. FINDING [Ref. 30104]

- ✓ The District agrees with the finding listed above, and will implement the corrective action plan listed below:

Corrective Action [Ref. 30104]:

- District ESOL program personnel will deliver professional development to ESOL contacts focused on ESOL protocols when a parent refuses ESOL placement.

14. FINDING [Ref. 30105]

- ✓ The District agrees with the finding listed above, and will implement the corrective action plan listed below:

Corrective Action [Ref. 30105]:

- The ESOL contact will use our electronic system to develop all ELL plans within state timeframes. The date in the electronic system is a requirement to create and print the notification.
- A copy of the ELL plan will be filed in the student's ESOL folder.
- District ESOL program personnel will continue deliver professional development to ESOL contacts focused on ESOL program paperwork elements and requirements.
- District monitoring will take place strategically throughout the school year.

15. FINDING [Ref. 30109]

- ✓ The District agrees with the finding listed above, and will implement the corrective action plan listed below:

Corrective Action [Ref. 30109]:

- The ESOL contact will use our electronic system to develop all documentation to support ESOL Placement. The date in the electronic system is a requirement to create and print the documentation.
- A copy of the documents will be filed in the students' ESOL folder.
- District ESOL program personnel will deliver professional development to ESOL contacts focused on ESOL program paperwork elements and requirements.

16. FINDING [Ref. 33101]

- ✓ The District agrees with the finding listed above, and will implement the corrective action plan listed below:



Corrective Action [Ref. 33101]:

- Train school staff on how to determine date entered in US school based on student's prior state enrollment.
- Monitoring schools for data entry of date entered in a US school for student who transfer to St. Lucie County Schools.

17. FINDING [Ref. 41101]

- ✓ The District agrees with the finding listed above, and will implement the corrective action plan listed below:

Corrective Action [Ref. 41101]:

- District ESOL program personnel will deliver professional development to ESOL contacts focused on reading ESOL documents for transfer students correctly.

18. FINDING [Ref. 41102]

- ✓ The District agrees with the finding listed above, and will implement the corrective action plan listed below:

Corrective Action [Ref. 41102]:

- The ESOL Contact will print a list of students who need reevaluation based on the students' DEUSS, from our Information Systems and will cross reference with our electronic system to complete ESOL paperwork.
- The ESOL contact will schedule the meeting in our electronic system to complete ESOL paperwork.
- Students will be re-evaluated, and the ELL committee meeting will be held within 30 school days.
- A copy of the notification will be filed in the students' ESOL folder.
- District ESOL program personnel will deliver professional development to ESOL contacts focused on ESOL program timelines and procedures.

19. FINDING [Ref. 41107]

- ✓ The District disagrees with the finding listed above and submits the response listed below:

Response [Ref. 41107]:

- The Our school district follows the exit criteria established in rule 6A-6.0903 "An ELL shall be determined English language proficient and exited from the ESOL program upon obtaining:

1. Scores of "Proficient" at the applicable grade level on each statewide English Language Proficiency

Assessment subtest administered annually pursuant to Rule 6A-6.09021, F.A.C.; and,

2. Scores on the applicable statewide assessment in ELA/Reading or statewide alternate assessment, as follows:

- a. For students in grades 3-9, earning a passing score on the grade level ELA/Reading assessment, in accordance with the scores specified in Rule 6A-1.09422, F.A.C., or the statewide alternate assessment, pursuant to Rule 6A-1.09430, F.A.C.;

The student scores on the state ELA assessments were not available at the time of the meeting and student's scores on the Access for ELLs were in the developing stages, which means the student was not proficient on that assessment. At the time of the meeting, the committee decided to continue ESOL services for the students due to conflicting data points. The committee has the authority to make this decision on the data that is available.

20. FINDING [Ref. 30172, 30173, 30174, 30175, 33171, 33172, 41171, 41172, 41173, 41174, 41175, 41176, 41177, 41178, 41179]

- ✓ The District agrees with the findings listed above, and will implement the corrective action plan listed below:

Corrective Action [Ref. Ref. 30172, 30173, 30174, 30175, 33171, 33172, 41171, 41172, 41173, 41174, 41175, 41176, 41177, 41178, 41179]:

- Management will continue to review processes, policies, and professional learning and training opportunities to mitigate any future FTE audit findings.
- Taking appropriate corrective action on these findings, the district will provide additional resources for ESOL professional development opportunities and will more closely monitor compliance for Category I and II teachers.
- The district will work to fill all instructional positions with certified staff instead of substitute teachers.

21. FINDING [Ref. 74171]

- ✓ The District/Charter agrees with the finding listed above, and will implement the corrective action plan listed below:

Corrective Action [Ref. 74171]:

- For the out of field, the Charter states it was not known to them that she had been out of field. Moving forward, the Charter will now be asking that question of all new hires to ensure proper notification and training requirements.

22. FINDING [Ref. 74172, 74173]

- ✓ The District/Charter agrees with the finding listed above, and will implement the corrective action plan listed below:



Corrective Action [Ref. 74172, 74173]:

- The Charter will be utilizing the new HR process for in-service requirements and notices for all certified teachers using a checklist (adhesive label, put on the inside of each employee file), and they have added under the "certification" sections where they only had certificates, they now have "out-of-field" notices, which prompts the HR clerk to ask if they have even been out of field in Florida.
- The Charter also will look for the ESOL endorsements and try to roster kids ONLY in classes where the teacher has an ESOL endorsement, to prevent them from being out of field.
- The Charter now has their board calendar annual items built in-so we know to do OOF notices at the September and January meetings prior to notices going out.

TRANSPORTATION

In connection with the findings in your examination of the District's transportation for fiscal year 2021-2022, as reported under the FEFP, we have the following responses:

1. FINDING [Ref. 51]

- ✓ The District agrees with the finding listed above and will implement the following corrective action plan:

Corrective Action [Ref. 51]:

- Transportation will make sure midday riders are assigned correct DIT. Transportation will send reminder to Student Services to review their DIT for mid-day riders prior to each audit.

2. FINDING [Ref. 52, 62, 63]

- ✓ The District agrees with the finding listed above and will implement the following corrective action plan:

Corrective Action [Ref. 52, 62, 63]:

- We will conduct an analysis of our ESE students to make sure only qualified students are marked for ESE. We will also provide ESE services, with a listing of all routed ESE students prior to each survey/audit to confirm all funded ESE riders.

3. FINDING [Ref. 53]

- ✓ The District agrees with the finding listed above and will implement the following corrective action plan:

Corrective Action [Ref. 53]:

- We will compare submissions to both DJJ and Virtual enrollment before finalizing the list. A listing will be pulled prior, during and immediately after each audit. This will allow for students being processed during an audit to be properly captured during an audit and sorted in the correct reporting pool. The pull of data will be time stamped in an email inbox to show any changes surrounding any transitioning student.



4. **FINDING [Ref. 54]**

- ✓ The District agrees with the finding and submits the following response and corrective action plan:

Corrective Action [Ref. 54]:

- We will make sure forms are properly signed and dated. During the reconciliation process, the internal auditor (Area Manager) will highlight the signature as confirmation that the document has been checked prior to final confirmation and storage of the audit form.

5. **FINDING [Ref. 55]**

- ✓ The District agrees with the finding listed above and will implement the following corrective action plan:

Corrective Action [Ref. 55]:

- We will remind charters to use correct DIT. Prior to each audit SLPS Transportation Department will send charters an emailed reminder to review their DIT.

6. **FINDING [Ref. 56, 65]**

- ✓ The district agrees with the finding listed above and will implement the following corrective action plan:

Corrective Action [Ref. 56, 65]:

- We will make sure forms are dated for the last day of the count period. Staff completing the audit form will receive a separate notification/instruction for documenting the date on the audit form. To better inform staff we will separate the messaging to better highlight the topic. During the final day of the audit, during submission, the Area Managers will highlight the date as confirmation that the date is correct and corresponds to outlined guidelines of proper dating.

7. **FINDING [Ref. 57]**

- ✓ The District agrees with the finding listed above and will implement the following corrective action plan:

Corrective Action [Ref. 57]:

- We will remind charters to use correct DIT. Prior to each audit SLPS Transportation Department will send charters an emailed reminder to review their DIT.

8. **FINDING [Ref. 58]**

- ✓ The District agrees with the finding listed above and will implement the following corrective action plan:

Corrective Action [Ref. 58]:

- We will caution staff to be more accurate when using the scan tool. A secondary observer will watch/inspect the scanner of the forms to provide visual inspection of the scanner to correct any mis-scanned forms.



9. **FINDING [Ref. 59]**

- ✓ The District agrees with the finding listed above and will implement the following corrective action plan:

Corrective Action [Ref. 59]:

- We now compile an eligible list prior to the count and only those students are allowed on the final submission.

10. **FINDING [Ref. 60, 61]**

- ✓ The District agrees with the finding listed above and will implement the following corrective action plan:

Corrective Action [Ref. 60, 61]:

- If we certify any future hazards, we will make sure to obtain all signatures on DOE form. We will complete updated certifications with City of PSL, City of Fort Pierce and the County of Port St. Lucie to confirm all hazards.

11. **FINDING [Ref. 64]**

- ✓ The District agrees with the finding listed above and will implement the following corrective action plan:

Corrective Action [Ref. 64]:

- We will cross-reference our courtesy rider list before submission to make sure they are coded as such. We will perform internal checks of all courtesy riders. All courtesy riders are tracked from documented submissions of applications that will be audited internally prior to audit.

Sincerely,



Dr. Jon R. Prince

Superintendent