

**OKALOOSA COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended June 30, 2023



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2022-23 fiscal year, Marcus Chambers served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Dr. Lamar White, Vice Chair from 11-22-22	1
Marti Gardner	2
Linda Evanchyk	3
Tim Bryant, Chair through 11-21-22	4
Dr. Diane Kelley, Chair from 11-22-22, Vice Chair through 11-21-22	5

The team leader was Clayton G. Dyer 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.

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OKALOOSA COUNTY DISTRICT SCHOOL BOARD
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OKALOOSA COUNTY DISTRICT SCHOOL BOARD
LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
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 reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, and student transportation, the Okaloosa 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, 2023. Specifically, we noted:

- 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 53 of the 107 students in our ESOL test and 16 of the 62 students in our ESE Support Levels 4 and 5 test. None of the 107 students in our ESOL test attended charter schools. Three (5 percent) of the 62 students in our ESE Support Levels 4 and 5 test attended charter schools and 3 (19 percent) of the 16 students with exceptions attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 108 of the 375 students in our student transportation test as well as exceptions for 4,856 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 45 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 1.0264 (.6350 applicable to District schools other than charter schools and .3914 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 27.0705 (24.4486 applicable to District schools other than charter schools and 2.6219 applicable to charter schools). Noncompliance related to student transportation resulted in 14 findings and a proposed net adjustment of negative 4,932 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, 2023, was \$4,587.40 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$124,183 (negative 27.0705 times \$4,587.40), of which \$112,155 is applicable to District schools other than charter schools and \$12,028 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 Okaloosa 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 Okaloosa County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 45 schools¹ other than charter schools, 4 charter schools, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2023, State funding totaling \$134 million was provided through the FEFP to the District for the District-reported 33,058.27 unweighted FTE as recalibrated, which included 1,910.80 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student’s educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student costs for equivalent educational programs due to sparsity and dispersion of student population.

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student’s hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes

¹ Includes the Family Empowerment Scholarship Programs identified with special use school numbers.

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, and FTE reported for the Family Empowerment Scholarship Programs are not included in the recalibration to 1.0 FTE.

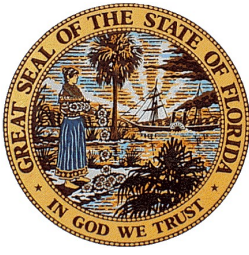
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey² 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 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) or be a student with a parent enrolled in the Teenage Parent Program, 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 \$7.9 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.

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Okaloosa 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, 2023. 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 2022-23* 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 students in our English for Speakers of Other Languages and Exceptional Student Education Support Levels 4 and 5 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages and Exceptional Student Education Support Levels 4 and 5, the Okaloosa 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, 2023.

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 reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages and Exceptional Student Education Support Levels 4 and 5. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

Purpose of this Report

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

Respectfully submitted,

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
December 9, 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, 2023, the Okaloosa County District School Board (District) reported to the DOE 33,058.27 unweighted FTE as recalibrated, which included 1,910.80 unweighted FTE as recalibrated for charter schools, at 45 District schools other than charter schools, 4 charter schools, 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, 2023. (See NOTE B.) The population of schools (52) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (9,430) 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 53 of the 107 students in our ESOL test⁴ and 16 of the 62 students in our ESE Support Levels 4 and 5 test.⁵ None of the 107 students in our ESOL test attended charter schools. Three (5 percent) of the 62 students in our ESE Support Levels 4 and 5 test attended charter schools and 3 (19 percent) of the 16 students with exceptions attended charter schools.

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

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students With Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	50	11	7,297	126	2	24,703.9000	96.1725	35.6284
Basic with ESE Services	49	11	1,594	85	1	6,356.9500	72.0312	1.6065
ESOL	33	8	432	107	53	1,016.2200	73.9049	(28.3821)
ESE Support Levels 4 and 5	33	9	107	62	16	276.7700	49.9375	(7.3660)
Career Education 9-12	15	-	-	-	-	704.4300	0.0000	(2.5132)
All Programs	52	12	<u>9,430</u>	<u>380</u>	<u>72</u>	<u>33,058.2700</u>	<u>292.0461</u>	<u>(1.0264)</u>

⁴ For ESOL, the material noncompliance is composed of Findings 12, 15, 16, 17, 18, 20, 21, 26, 30, 31, 32, 33, and 34 on *SCHEDULE D*.

⁵ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 4, 5, 6, 7, 10, 13, 22, 27, 37, 38, and 42 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (331, of which 319 are applicable to District schools other than charter schools and 12 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. From the population of teachers, we selected 117 and found exceptions for 5 teachers. Five (4 percent) of the 117 teachers in our test taught at charter schools and 1 (20 percent) of the 5 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.

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	19.1533	1.126	21.5666
102 Basic 4-8	13.0960	1.000	13.0960
103 Basic 9-12	(.1341)	.999	(.1340)
111 Grades K-3 with ESE Services	.5916	1.126	.6661
112 Grades 4-8 with ESE Services	.3072	1.000	.3072
113 Grades 9-12 with ESE Services	1.5923	.999	1.5907
130 ESOL	(28.3821)	1.206	(34.2288)
254 ESE Support Level 4	(5.6364)	3.674	(20.7081)
255 ESE Support Level 5	(1.2228)	5.401	(6.6043)
Subtotal	(.6350)		(24.4486)
Charter Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
103 Basic 9-12	3.5132	.999	3.5097
113 Grades 9-12 with ESE Services	(.8846)	.999	(.8837)
255 ESE Support Level 5	(.5068)	5.401	(2.7372)
300 Career Education 9-12	(2.5132)	.999	(2.5107)
Subtotal	(.3914)		(2.6219)
Total of Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	19.1533	1.126	21.5666
102 Basic 4-8	13.0960	1.000	13.0960
103 Basic 9-12	3.3791	.999	3.3757
111 Grades K-3 with ESE Services	.5916	1.126	.6661
112 Grades 4-8 with ESE Services	.3072	1.000	.3072
113 Grades 9-12 with ESE Services	.7077	.999	.7070
130 ESOL	(28.3821)	1.206	(34.2288)
254 ESE Support Level 4	(5.6364)	3.674	(20.7081)
255 ESE Support Level 5	(1.7296)	5.401	(9.3415)
300 Career Education 9-12	(2.5132)	.999	(2.5107)
Total	(1.0264)		(27.0705)

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>#0211</u>	<u>#0222</u>	
101 Basic K-3	.5331	.....	2.5854	3.1185
102 Basic 4-8	.6080	.....	1.1432	1.7512
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.4491	.....	.1390	.5881
112 Grades 4-8 with ESE Services	(.1080)	.....	.....	(.1080)
113 Grades 9-12 with ESE Services	.....	.0829	.....	.0829
130 ESOL	.....	.....	(3.7286)	(3.7286)
254 ESE Support Level 4	(1.4822)	.....	.....	(1.4822)
255 ESE Support Level 5	(.5009)	(.0829)	(.1390)	(.7228)
300 Career Education 9-12	.....	.....	.....	<u>.0000</u>
Total	<u>(.5009)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.5009)</u>

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

No.	Brought Forward	<u>Proposed Adjustments</u>¹				Balance Forward
		<u>#0281</u>	<u>#0431</u>	<u>#0561</u>	<u>#0671</u>	
101	3.1185	.8262	6.2418	5.0453	2.0540	17.2858
102	1.7512	1.9400	2.7617	3.1040	1.6716	11.2285
103	.0000	.....	.....	.....	.....	.0000
111	.5881	.....	(.4244)	.4279	.....	.5916
112	(.1080)	.....	(1.0848)	.....	.....	(1.1928)
113	.0829	.....	.....	.....	.....	.0829
130	(3.7286)	(2.7662)	(6.2774)	(8.1493)	(3.7256)	(24.6471)
254	(1.4822)	.....	(1.2169)	(.4279)	.....	(3.1270)
255	(.7228)	.....	.....	.....	.....	(.7228)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>(.5009)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.5009)</u>

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

No.	Brought Forward	<u>Proposed Adjustments</u>¹				Balance Forward
		<u>#0731</u>	<u>#0801</u>	<u>#7004</u>	<u>#9700*</u>	
101	17.2858	1.8675	.....	.....	.....	19.1533
102	11.2285	1.8675	.....	.....	.....	13.0960
103	.0000	.....	.....	(.1341)	2.5132	2.3791
111	.5916	.....	.....	.....	.....	.5916
112	(1.1928)	.....	1.5000	.....	.....	.3072
113	.0829	.....	1.5094	.....	.1154	1.7077
130	(24.6471)	(3.7350)	.....	.....	.....	(28.3821)
254	(3.1270)	.....	(2.5094)	.....	.....	(5.6364)
255	(.7228)	.....	(.5000)	.....	(.5068)	(1.7296)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(2.5132)</u>	<u>(2.5132)</u>
Total	<u>(.5009)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.1341)</u>	<u>(.3914)</u>	<u>(1.0264)</u>

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

*Charter School

<u>No.</u>	<u>Proposed Adjustments</u> ¹		
	<u>Brought Forward</u>	<u>#9805*</u>	<u>Total</u>
101 Basic K-3	19.1533	.....	19.1533
102 Basic 4-8	13.0960	.....	13.0960
103 Basic 9-12	2.3791	1.0000	3.3791
111 Grades K-3 with ESE Services	.5916	.....	.5916
112 Grades 4-8 with ESE Services	.3072	.....	.3072
113 Grades 9-12 with ESE Services	1.7077	(1.0000)	.7077
130 ESOL	(28.3821)	.....	(28.3821)
254 ESE Support Level 4	(5.6364)	.....	(5.6364)
255 ESE Support Level 5	(1.7296)	.....	(1.7296)
300 Career Education 9-12	<u>(2.5132)</u>	.....	<u>(2.5132)</u>
Total	<u>(1.0264)</u>	<u>.0000</u>	<u>(1.0264)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Okaloosa 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 2022-23* 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

Our examination included the July and October 2022 reporting survey periods and the February and June 2023 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2022 reporting survey period, the February 2023 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.

**Proposed Net
Adjustments
(Unweighted FTE)**

Districtwide – Attendance Procedures

1. [Ref. 1] Our examination of the attendance procedures at the 11 non-virtual schools in our test and inquiries with District personnel disclosed that the principals within the District did not certify student attendance for the 2022-23 school year as required by SBE Rule 6A-1.044, FAC, and DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. Specifically, the principal (or the principal's designee) has responsibility for certifying the completeness and accuracy of the automated attendance system in the school for each of the FTE surveys (i.e., at least four times per year). The certification would be a formal statement of certification like that currently contained in the manual attendance registers which would be signed by the principal (or the principal's designee). The certification may be on a separate page of paper or included on the first page of the printed report. We present this disclosure finding with no proposed adjustment.

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Findings

Baker School (#0041)

2. [Ref. 4101] The course schedules for several students in our test were incorrectly reported. The School’s bell schedule supported 1,775 weekly instructional minutes and met the minimum reporting of CMW; however, the students’ course schedules were reported for 1,220 CMW to 1,775 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s bell schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment.

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3. [Ref. 4102] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure complete and accurate reporting of attendance. Specifically, we noted that substitute teacher attendance records were not retained. We determined that all test students, with the exception of one Hospital and Homebound student cited in Finding 6 (Ref. 4105), were in attendance at least 1 day of the 11-day attendance window during the reporting survey periods. Accordingly, we present this disclosure finding with no proposed adjustment.

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4. [Ref. 4103] One ESE student was not reported in accordance with the student’s *Matrix of Services* form. Additionally, a signed and dated IEP Meeting Participants’ page, identifying individuals who participated in the development of the student’s IEP, was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

Findings

Baker School (#0041) (Continued)

5. [Ref. 4104] One ESE Student’s *Matrix of Services* form was not reviewed and updated when the student’s amended IEP, covering the October 2022 reporting survey period, was prepared. We also noted that a signed and dated IEP Meeting Participants’ page, identifying individuals who participated in the development of the student’s IEP, was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.4822	
254 ESE Support Level 4	<u>(.4822)</u>	.0000

6. [Ref. 4105] One ESE student’s *Matrix of Services* form was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

7. [Ref. 4106] One ESE student was incorrectly reported in ESE Support Level 5 based on the student’s placement in the Hospital and Homebound program. The student was receiving instruction in a virtual setting; however, the online instruction was not provided in a one-on-one or small group instructional setting. We also noted that the student’s IEP did not indicate the scheduled minutes of Hospital and Homebound instruction. In addition, the Hospital and Homebound teacher contact logs, or other documentation to support attendance, were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

255 ESE Support Level 5	<u>(.5009)</u>	(.5009)
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8. [Ref. 4170] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	.0509	
102 Basic 4-8	.1080	
111 Grades K-3 with ESE Services	<u>(.0509)</u>	
112 Grades 4-8 with ESE Services	<u>(.1080)</u>	.0000
		<u>(.5009)</u>

Findings

Niceville Senior High School (#0211)

9. [Ref. 21101] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

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10. [Ref. 21102] One ESE student was incorrectly reported in ESE Support Level 5 based on the student’s placement in the Hospital and Homebound program. The student was receiving instruction in a virtual setting; however, the online instruction was not provided in a one-on-one or small group instructional setting. Consequently, the student should have been reported in Grades 9-12 with ESE Services. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.0829	
255 ESE Support Level 5	<u>(.0829)</u>	<u>.0000</u>
		<u>.0000</u>

Northwood Elementary School (#0222)

11. [Ref. 22201] The course schedules for several students in our test were incorrectly reported. The School’s bell schedule supported 1,700 weekly instructional minutes and met the minimum reporting of CMW; however, the students’ course schedules were reported for 1,375 CMW to 1,600 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the school’s bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment.

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12. [Ref. 22202] *The ELL Student Plans* for eight students were either not dated (two students), not prepared until after the October 2022 reporting survey period (five students) or were not available at the time of our examination and could not be subsequently located (one student). We also noted that the English language proficiency (*Finding Continues on Next Page*)

Findings

Northwood Elementary School (#0222) (Continued)

of one of these students was not assessed, and an ELL Committee was not convened by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS anniversary date. We propose the following adjustment:

101 Basic K-3	2.5854	
102 Basic 4-8	1.1432	
130 ESOL	<u>(3.7286)</u>	.0000

13. [Ref. 22203] One ESE student was incorrectly reported as ESE Support Level 5 based on the student’s intermittent placement in the Hospital and Homebound Program. The student’s on-campus instruction should have been reported in Grades K-3 with ESE Services. We propose the following adjustment:

111 Grades K-3 with ESE Services	.1390	
255 ESE Support Level 5	<u>(.1390)</u>	<u>.0000</u>
		<u>.0000</u>

Wright Elementary School (#0281)

14. [Ref. 28101] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

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15. [Ref. 28102] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.3880	
130 ESOL	<u>(.3880)</u>	.0000

Findings

Wright Elementary School (#0281) (Continued)

16. [Ref. 28103] ELL Committees for two students were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

101 Basic K-3	.3933	
102 Basic 4-8	.7760	
130 ESOL	<u>(1.1693)</u>	.0000

17. [Ref. 28104] For one ELL student, the *ELL Student Plan* (Plan) covering the October 2022 reporting survey period was incomplete as the student's course schedule accompanying was not included in the student's Plan. We propose the following adjustment:

101 Basic K-3	.4329	
130 ESOL	<u>(.4329)</u>	.0000

18. [Ref. 28105] One student was incorrectly reported in ESOL. The student had been exited from the ESOL program on September 19, 2022. We propose the following adjustment:

102 Basic 4-8	.7760	
130 ESOL	<u>(.7760)</u>	<u>.0000</u>
		<u>.0000</u>

Shalimar Elementary School (#0431)

19. [Ref. 43101] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

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20. [Ref. 43102] The files for two ELL students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	1.1181	
130 ESOL	<u>(1.1181)</u>	.0000

Findings

Shalimar Elementary School (#0431) (Continued)

21. [Ref. 43103] For ten ELL students, the *ELL Student Plans* (Plans) covering the October 2022 reporting survey period were incomplete as the students' course schedules were not made part of the Plans. We also noted that an ELL Committee was not convened by October 1 to consider one of the student's continued ESOL placement beyond 3 years from the student's DEUSS anniversary date. We propose the following adjustment:

101 Basic K-3	3.7098	
102 Basic 4-8	.3419	
130 ESOL	<u>(4.0517)</u>	.0000

22. [Ref. 43104] A signed and dated IEP Meeting Participants' page and *Matrix of Services form* for one ESE student were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

23. [Ref. 43170/71] Two teachers taught Language Arts out of field to classes that included ELL students; however, the students' parents were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 43170</u>		
101 Basic K-3	.8490	
130 ESOL	<u>(.8490)</u>	.0000

<u>Ref. 43171</u>		
101 Basic K-3	.2586	
130 ESOL	<u>(.2586)</u>	.0000

24. [Ref. 43172] One teacher was not properly certified and was not approved by the School Board to teach out of field during the October 2022 reporting survey period. The teacher was certified in ESE but taught courses that required certification in Elementary Education. In addition, the student's parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.4244	
102 Basic 4-8	1.3017	
111 Grades K-3 with ESE Services	(.4244)	
112 Grades 4-8 with ESE Services	(1.0848)	
254 ESE Support Level 4	<u>(.2169)</u>	.0000
		<u>.0000</u>

Findings

Mary Esther Elementary School (#0561)

25. [Ref. 56101] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

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26. [Ref. 56102] For 15 ELL students, the *ELL Student Plans* (Plans) covering the October 2022 reporting survey period were incomplete as the students’ course schedules were not made part of the Plans. Additionally, ELL Committees for 8 students were not convened by October 1 or within 30 school days prior to the students’ DEUSS anniversary dates to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. Additionally, the Plans for 2 of these students were not dated; consequently, we could not determine if the Plans were timely completed. We propose the following adjustment:

101 Basic K-3	5.0453	
102 Basic 4-8	3.1040	
130 ESOL	<u>(8.1493)</u>	.0000

27. [Ref. 56103] The *Matrix of Services* form for one ESE student was not reviewed and updated when the student’s amended IEP was prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	.4279	
254 ESE Support Level 4	<u>(.4279)</u>	<u>.0000</u>
		<u>.0000</u>

Addie R. Lewis School (#0671)

28. [Ref. 67101] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain attendance records completed by substitute teachers. Since we were able to
(Finding Continues on Next Page)

Findings

Addie R. Lewis School (#0671) (Continued)

verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

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29. [Ref. 67102] The course schedules for several students in our test were incorrectly reported. The School’s bell schedule supported 1,700 CMW for elementary school students and 1,550 CMW for middle school students and met the minimum reporting of CMW; however, the students’ course schedules were reported for 1,365 CMW to 1,695 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s bell schedules. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. Accordingly, we present this disclosure finding with no proposed adjustment.

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30. [Ref. 67103] For five ELL students, the *ELL Student Plans* (Plans) covering the October 2022 reporting survey period were incomplete as the students’ course schedules were not made part of the Plans. We also noted that the English Language Proficiency for four of the students was not assessed and ELL Committees were not convened within 30 school days prior to the students’ DEUSS anniversary dates to consider the students’ continued ESOL placement beyond 3 years from each student’s DEUSS. We propose the following adjustment:

101 Basic K-3	2.0540	
102 Basic 4-8	1.6716	
130 ESOL	<u>(3.7256)</u>	<u>.0000</u>
		<u>.0000</u>

Walker Elementary School (#0731)

31. [Ref. 73101] The *ELL Student Plans* for five students were not prepared until after the October 2022 reporting survey period. We also noted that ELL Committees for two of the students were not convened by October 1 or within 30 school days prior to the
(Finding Continues on Next Page)

Findings

Walker Elementary School (#0731)(Continued)

student’s DUESS anniversary date to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

101 Basic K-3	.7470	
102 Basic 4-8	1.8675	
130 ESOL	<u>(2.6145)</u>	.0000

32. [Ref. 73102] One student was incorrectly reported in ESOL. Specifically, the student was assessed English language proficient on the initial placement test and was not placed in the ESOL program. We propose the following adjustment:

101 Basic K-3	.3735	
130 ESOL	<u>(.3735)</u>	.0000

33. [Ref. 73103] One ELL student was incorrectly reported in ESOL for the October 2022 reporting survey period. Specifically, the student was initially placed in ESOL based on responses to the student’s *Home Language Survey*; however, the District determined that the *Home Language Survey* was incorrectly completed and, after interviewing the student, determined the student was English language proficient. We propose the following adjustment:

101 Basic K-3	.3735	
130 ESOL	<u>(.3735)</u>	.0000

34. [Ref. 73104] One student was incorrectly reported in ESOL; specifically, the student was assessed English language proficient on the initial placement test and was not placed in the ESOL program. We propose the following adjustment:

101 Basic K-3	.3735	
130 ESOL	<u>(.3735)</u>	<u>.0000</u>
		<u>.0000</u>

Richbourg School (#0801)

35. [Ref. 80101] The course schedules for several students in our test were incorrectly reported. The School’s bell schedule supported 1,550 CMW and met the minimum reporting of CMW; however, the students’ course schedules were reported for 1,511 CMW to 1,825 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW
(Finding Continues on Next Page)

Findings

Richbourg School (#0801) (Continued)

according to the School’s bell schedules. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment.

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36. [Ref. 80102] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the *DOE’s Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

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37. [Ref. 80103] The *Matrix of Services* forms for four ESE students were not reviewed and updated when the students’ new IEPs were prepared. We also noted that the IEP Meeting Participants’ page, identifying individuals who participated in the development of the student’s IEP, for one of these students was not available at the time of our examination and could not be subsequently located. In addition, one of the students was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.0000	
113 Grades 9-12 with ESE Services	1.5094	
254 ESE Support Level 4	<u>(2.5094)</u>	.0000

38. [Ref. 80105] The *Matrix of Services* form for one ESE student was not timely prepared. The student transferred into the District during the February 2023 reporting survey period without a *Matrix of Services* form accompanying the transfer IEP and the School did not complete a new *Matrix of Services* form until after the reporting survey period. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	<u>.0000</u>
		<u>.0000</u>

Findings

Okaloosa Virtual Franchise (#7004)

39. [Ref. 700401] Two virtual education students in our Basic test were incorrectly reported for courses that were not scheduled and completed during the 180-day school year. We propose the following adjustment:

103 Basic 9-12	(.1341)	(.1341)
		(.1341)

Destin High School (#9700) Charter School

40. [Ref. 970001] The course schedules for several students in our test were incorrectly reported during the February 2023 reporting survey period. The School’s bell schedule supported 1,750 instructional minutes per week and met the minimum reporting of CMW; however, the students’ course schedules were reported for 1,400 to 2,450 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the school’s bell schedules. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment.

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41. [Ref. 970002] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain attendance records completed by substitute teachers. We noted that there was a valid attendance record to support that all test students had attended at least one class during 1 of the 11 days of attendance window during the reporting survey periods with the exception of two Hospital and Homebound students cited in Finding 42 (Ref. 970003). We present this disclosure finding with no proposed adjustment.

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42. [Ref. 970003] Three ESE students were incorrectly reported in ESE Support Level 5 based on the students’ placements in the Hospital and Homebound program; however, the online instruction was not provided in a one-on-one or small group setting. The *(Finding Continues on Next Page)*

Findings

Destin High School (#9700) Charter School (Continued)

students were receiving instruction in a virtual setting; consequently, the students should have been reported in Grades 9-12 with ESE Services. We also noted that the IEPs for two of these students either did not indicate the scheduled minutes of Hospital and Homebound instruction or the scheduled minutes of instruction were less than the minutes of instruction utilized to determine the FTE reported. In addition, for two of these students, the Hospital and Homebound teacher contact logs, or other documentation to support attendance, were not available at the time of our examination and could not be subsequently located. Additionally, the *Matrix of Services* form for one of these students was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.1154	
255 ESE Support Level 5	<u>(.5068)</u>	(.3914)

43. [Ref. 970070] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Art but taught a course that required certification in Business Education. We propose the following adjustment:

103 Basic 9-12	2.5132	
300 Career Education 9-12	<u>(2.5132)</u>	.0000
		<u>(.3914)</u>

Collegiate High at NW FL State College (#9805) Charter School

44. [Ref. 980501] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

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45. [Ref. 980502] The amended IEP Meeting Participants’ signature page for one ESE student was not available at the time of our examination and could not be subsequently located; consequently, we were unable to determine if the required individuals had participated in the development of the student’s IEP. We propose the following adjustment:

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)
<u>Collegiate High at NW FL State College (#9805) Charter School</u> (Continued)		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>	.0000
		<u>.0000</u>
Proposed Net Adjustment		<u>(1.0264)</u>

SCHEDULE E

FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

FINDING CAUSES AND RECOMMENDATIONS

Okaloosa County District School Board (District) management indicated that the issues identified in *SCHEDULE D* could be attributed to: (1) oversights on the part of staff (Findings 11, 13 through 16, 19, 25 through 27, 32 through 34, 38, 40, 43, and 45); (2) miscommunication between District administration and school administration regarding proper procedures (Findings 1, 3, 5 through 7, 10, and 20 through 22); (3) staff turnover and new school personnel not properly trained (Findings 14 through 16, 19 through 22, 25, 27, 30, 39, 42, and 44); (4) system integration issues (Findings 12, 26, 29, 31, and 37) (5) clerical or data entry errors (Findings 2, 4, 17, 18, 23, 24, and 35); and (6) misunderstandings of the requirements regarding document retention and teacher certification requirements (Findings 8, 9, 28, 36, and 41).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) principals certify attendance records attesting to their accuracy and completeness for each of the reporting survey periods; (2) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (3) 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*; specifically, substitute teacher logs should be retained in readily accessible files; (4) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely completed, evidence review when students' IEPs are prepared or reviewed, and are retained in the students' files; (5) IEPs are timely prepared and include documentation that all required participants are involved in the development of students' IEPs and proper IEP documentation is retained in readily accessible files; (6) students in the Hospital and Homebound Program are reported for the scheduled instructional time as supported by the students' IEPs, are reported based on the correct instructional setting, and teacher homebound contact logs are retained in readily accessible files; (7) ELL Student Plans include the students' course schedules, are timely prepared, readily available, and retained in students' files; (8) ELL Committees for students being considered for continuation of their ESOL placement beyond the initial 3-year base period are convened by October 1 if the student's DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the student's DEUSS anniversary date; and parents are timely notified of ELL Committee meetings and their student's ESOL placement; (9) students are properly placed in the ESOL program based on properly evaluated assessment scores, properly completed Home Language Surveys, and supporting documentation that is retained in readily accessible files; (10) only virtual education courses that are timely started and successfully completed are reported for FEFP funding; and (11) 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.

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 2022-23

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 2022-23

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 2022-23

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

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Okaloosa 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 Okaloosa 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 Okaloosa County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 45 schools other than charter schools, 4 charter schools, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2023, State funding totaling \$134 million was provided through the FEFP to the District for the District-reported 33,058.27 unweighted FTE as recalibrated, which included 1,910.80 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 DJJ for FTE student enrollment earned beyond the 180-day school year, FTE related to 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 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 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 2022-23 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 11 through 15, 2022; Survey 2 was performed October 10 through 14, 2022; Survey 3 was performed February 6 through 10, 2023; and Survey 4 was performed June 12 through 16, 2023.

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*

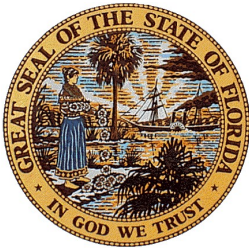
<p>NOTE B – TESTING FTE STUDENT ENROLLMENT</p>

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, 2023. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
Districtwide	1
1. Baker School	2 through 8
2. Niceville Senior High School	9 and 10
3. Northwood Elementary School	11 through 13
4. Wright Elementary School	14 through 18
5. Shalimar Elementary School	19 through 24
6. Mary Esther Elementary School	25 through 27
7. Addie R. Lewis School	28 through 30
8. Walker Elementary School	31 through 34
9. Richbourg School	35 through 38
10. Okaloosa Virtual Franchise	39
11. Destin High School*	40 through 43
12. Collegiate High at NW FL State College*	44 and 45

* Charter School

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Sherrill F. Norman, CPA
Auditor General

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Okaloosa 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, 2023. 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 2022-23 (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 Okaloosa 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, 2023.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁶ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, 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

⁶ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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
December 9, 2024

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Okaloosa 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 or be a student with a parent enrolled in the Teenage Parent Program, 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, 2023. (See NOTE B.) The population of vehicles (389) 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 2022 and February and June 2023 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (25,317) 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>
Hazardous Walking	1,444
IDEA – PK through Grade 12, Weighted	1,787
All Other FEFP Eligible Students	<u>22,086</u>
Total	<u>25,317</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 108 of 375 students in our student transportation test.⁷

⁷ For student transportation, the material noncompliance is composed of Findings 2, 3, 4, 5, 10, 11, 12, 13, and 14 on SCHEDULE G.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(52)	-	-
Our tests included 375 of the 25,317 students reported as being transported by the District.	-	108	(98)
In conjunction with our general tests of student transportation we identified certain issues related to 4,856 additional students.	=	<u>4,856</u>	<u>(4,834)</u>
Totals	=	<u>4,964</u>	<u>(4,932)</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

Okaloosa 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 2022-23 (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

**Students
Transported
Proposed Net
Adjustments**

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 October 2022 reporting survey periods and the February and June 2023 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 2022 reporting survey period and once for the February 2023 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that 15 students were reported for an incorrect number of DIT in the February 2023 reporting survey period. The students were reported for 88 DIT rather than 91 DIT in accordance with the District’s instructional calendar. We propose the following adjustments:

February 2023 Survey

91 Days in Term

IDEA - PK through Grade 12, Weighted	1	
All Other FEFP Eligible Students	14	

88 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>(14)</u>	0

2. [Ref. 52] Our general tests disclosed that the number of buses in operation was overstated by 52 buses during the October 2022 (41 buses) and February 2023 (11 buses) reporting survey periods. Two of the buses were over reported as a result of a data entry error when keying in the bus number and the remaining 50 buses were over reported due *(Finding Continues on Next Page)*

Findings

to system error and driver reports did not exist; consequently, the ridership of the 1,990 students (19 in our test) reported on these buses could not be supported. We further noted the following issues:

- a. Twenty-six of the above students were not eligible to be reported for State transportation funding. The students were enrolled in the Okaloosa Online Non Franchised School or Florida Virtual School which were not eligible for State transportation funding.
- b. Thirteen of the above students (4 in our test) were incorrectly reported in the Hazardous Walking ridership category. The Hazardous Walking ridership category is designated for students in grades K-6 attending an elementary school, K-8 school, or K-12 school; however, the students attended middle schools serving students in grades 6-8. Additionally, the students lived more than 2 miles from the students' assigned schools and should have been reported in the All Other FEFP Eligible Students ridership category.
- c. One of the students in our test was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student lived less than 2 miles from the student's assigned school and was not otherwise eligible for State transportation funding.

We propose the following adjustments:

October 2022 Survey

Number of Buses in Operation (41)

88 Days in Term

Hazardous Walking	(9)
IDEA - PK through Grade 12, Weighted	(5)
All Other FEFP Eligible Students	(1,950)

February 2023 Survey

Number of Buses in Operation (11)
(52)

91 Days in Term

Hazardous Walking	(5)	
IDEA - PK through Grade 12, Weighted	(9)	
All Other FEFP Eligible Students	<u>(12)</u>	(1,990)

Findings

3. [Ref. 53] Our general tests disclosed that 59 bus driver reports were not available at the time of our examination and could not be subsequently located; consequently, the ridership of the 562 students (21 in our test) reported on these bus reports could not be supported. We further noted the following issues:

- a. Two of the above students were not eligible to be reported for State transportation funding. The students were enrolled in the Okaloosa Online Non Franchised School which did not require State transportation funding.
- b. Six of the above students (1 in our test) were incorrectly reported in the Hazardous Walking ridership category. The Hazardous Walking ridership category is designated for students in grades K-6 attending an elementary school, K-8 school, or K-12 school; however, the students attended middle schools serving students in grades 6-8. Additionally, the students lived more than 2 miles from school and were ineligible for the Hazardous Walking ridership category.
- c. The IEPs for two of the students in our test reported in the IDEA - PK through Grade 12, Weighted ridership category were not available at the time of our examination and could not be subsequently located. We determined that the students lived less than 2 miles from their assigned schools and were not otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category.
- d. One of the students in our test was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student lived less than 2 miles from the student's assigned school and was not otherwise eligible for State transportation funding.

We propose the following adjustments:

October 2022 Survey

88 Days in Term

Hazardous Walking	(118)
IDEA - PK through Grade 12, Weighted	(75)
All Other FEFP Eligible Students	(346)

February 2023 Survey

91 Days in Term

Hazardous Walking	(2)
IDEA - PK through Grade 12, Weighted	(4)
All Other FEFP Eligible Students	(11)

**Students
Transported
Proposed Net
Adjustments**

Findings

June 2023 Survey

20 Days in Term

IDEA - PK through Grade 12, Weighted	(6)	(562)
--------------------------------------	-----	-------

4. [Ref. 54] Our general review of transportation records evidenced that the ridership of 2,342 students (40 in our test) was not properly supported for State transportation funding. Specifically, we noted that 64 bus driver reports were not appropriately signed (1,662 students) or dated (680 students) by the bus drivers attesting to the accuracy of the ridership reported on those buses and routes. We further noted the following issues:

- a. Two of the above students were not eligible to be reported for State transportation funding. The students were enrolled in the Okaloosa Online Non Franchised School which did not require State transportation funding.
- b. Four of the students in our test did not ride the bus.
- c. Seven of the above students were incorrectly reported in the Hazardous Walking ridership category. The Hazardous Walking ridership category is designated for students in grades K-6 attending an elementary school, K-8 school, or K-12 school; however, the students attended middle schools serving students in grades 6-8.
- d. Four of the students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from the students' assigned school and were not otherwise eligible for State transportation funding.
- e. The IEP for one student in our test reported in the IDEA - PK through Grade 12, Weighted ridership category was not available at the time of our examination and could not be subsequently located. We determined that the student lived less than 2 miles from the assigned school and was not otherwise eligible for State transportation funding.

We propose the following adjustments:

October 2022 Survey

88 Days in Term

Hazardous Walking	(130)	
IDEA - PK through Grade 12, Weighted	(6)	
All Other FEFP Eligible Students	(1,205)	

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
February 2023 Survey		
<u>91 Days in Term</u>		
Hazardous Walking	(122)	
IDEA - PK through Grade 12, Weighted	(19)	
All Other FEFP Eligible Students	(850)	
 June 2023 Survey		
<u>20 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	<u>(10)</u>	(2,342)

5. [Ref. 55] Six students in our test were either not marked as riding the bus (five students) or not listed on the supporting bus drivers' reports (one student). We further noted the following issues:

- a. Three of the students were incorrectly reported in the Hazardous Walking ridership category. The Hazardous Walking ridership category is designated for students in grades K-6 attending an elementary school, K-8 school, or K-12 school; however, the students attended middle schools serving students in grades 6-8. Additionally, the students lived more than 2 miles from the students' assigned schools and should have been reported in the All Other FEFP Eligible Students ridership category.
- b. Two of the students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from the students' assigned school and were not otherwise eligible for State transportation funding.

We propose the following adjustments:

October 2022 Survey		
<u>88 Days in Term</u>		
Hazardous Walking	(3)	
All Other FEFP Eligible Students	(2)	
 February 2023 Survey		
<u>91 Days in Term</u>		
All Other FEFP Eligible Students	<u>(1)</u>	(6)

6. [Ref. 56] Our general review of transportation records disclosed that 17 students were incorrectly reported in the Hazardous Walking ridership category. The Hazardous *(Finding Continues on Next Page)*

Findings

Walking ridership category is designated for students in grades K-6 attending an elementary school, K-8 school, or K-12 school; however, the students attended middle schools serving students in grades 6-8. We determined that the students lived more than 2 miles from school and were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2022 Survey

88 Days in Term

Hazardous Walking	(9)	
All Other FEFP Eligible Students	9	

February 2023 Survey

91 Days in Term

Hazardous Walking	(8)	
All Other FEFP Eligible Students	<u>8</u>	0

7. [Ref. 57] Our general tests disclosed that the IEPs for 12 students reported in the IDEA - PK through Grade 12, Weighted ridership category were not available at the time of our examination and could not be subsequently located. We determined that 5 of the students lived more than 2 miles from their assigned schools and were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2022 Survey

88 Days in Term

IDEA - PK through Grade 12, Weighted	(8)	
All Other FEFP Eligible Students	3	

February 2023 Survey

91 Days in Term

IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	<u>2</u>	(7)

8. [Ref. 58] Our general tests disclosed that one PK student was incorrectly reported in the All Other FEFP Eligible Students ridership category. District records did not evidence that the student was classified as a student with disabilities under IDEA or that the student’s parents were enrolled in the Teen Parent Program; consequently, the student was not eligible for State transportation funding. We propose the following adjustment:

**Students
Transported
Proposed Net
Adjustments**

Findings

February 2023 Survey

91 Days in Term

All Other FEFP Eligible Students	(1)	(1)
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9. [Ref. 59] Our general tests disclosed that 12 students were not eligible to be reported for State transportation funding. The students were enrolled in the Okaloosa Online Non Franchised School or Florida Virtual School, which were not eligible for State transportation funding. We propose the following adjustments:

October 2022 Survey

88 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
--------------------------------------	-----	--

All Other FEFP Eligible Students	(10)	
----------------------------------	------	--

February 2023 Survey

91 Days in Term

All Other FEFP Eligible Students	(1)	(12)
----------------------------------	-----	------

10. [Ref. 60] Five students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from the students' assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2022 Survey

88 Days in Term

All Other FEFP Eligible Students	(2)	
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February 2023 Survey

91 Days in Term

All Other FEFP Eligible Students	(3)	(5)
----------------------------------	-----	-----

11. [Ref. 61] The IEPs for four students in our test reported in the IDEA - PK through Grade 12, Weighted ridership category were not available at the time of our examination and could not be subsequently located. We determined that three of the students lived more than 2 miles from their assigned schools and were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. The remaining student was not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2022 Survey

88 Days in Term

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

All Other FEFP Eligible Students	2	
----------------------------------	---	--

**Students
Transported
Proposed Net
Adjustments**

Findings

February 2023 Survey

91 Days in Term

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

June 2023 Survey

20 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	(1)
--------------------------------------	-----	-----

12. [Ref. 62] Nine students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEPs for the students did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. Additionally, the IEPs for three of the students did not document the need for ESY services; consequently, the students were not eligible for State transportation funding during the June 2023 reporting survey period. We determined that five of the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2022 Survey

88 Days in Term

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

February 2023 Survey

91 Days in Term

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

June 2023 Survey

20 Days in Term

IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	<u>1</u>	(3)

13. [Ref. 63] The IEP for three students in our test did not document the need for ESY services; consequently, the students were not eligible for State transportation funding during the June 2023 reporting survey period. We propose the following adjustment:

June 2023 Survey

20 Days in Term

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

**Students
Transported
Proposed Net
Adjustments**

Findings

14. [Ref. 64] One student in our test was incorrectly reported in the Hazardous Walking ridership category. The student lived more than 2 miles from the student’s assigned school and should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

October 2022 Survey

88 Days in Term

Hazardous Walking	(1)	
All Other FEFP Eligible Students	<u>1</u>	<u>0</u>

Proposed Net Adjustment **(4,932)**

SCHEDULE H

FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS STUDENT TRANSPORTATION

FINDING CAUSES AND RECOMMENDATIONS

Okaloosa County District School Board (District) management indicated that the issues identified in *SCHEDULE G* could be attributed to: (1) data entry errors (Finding 1); (2) oversights by staff (Findings 3, 4, and 11 through 13); and (3) system integration issues (Findings 2, 5, 6 through 10, and 14).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT is accurately reported; (2) the number of buses in operation is accurately reported and documentation is maintained to support that reporting; (3) only students enrolled in programs that require the students be transported to a physical school center are reported for State transportation funding; (4) only students meeting grade-level criteria who live less than 2 miles from their assigned school and walk in a properly designated hazardous walking location in order to attend school are reported in the Hazardous Walking ridership category; (5) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools; (6) all bus drivers' reports documenting student ridership during the reporting survey periods are accurately prepared and timely signed and dated by the bus drivers attesting to the validity of the students' ridership and retained in readily accessible files; (7) students who are reported in the IDEA - PK through Grade 12, Weighted ridership category meet one of the five criteria required for weighted classification, have documentation to support the reported weighted classification as indicated on each student's IEP, and the IEPs are maintained in readily accessible files; (8) only those students who are in membership during the survey week and are documented as having been transported to FEFP eligible programs at least 1 day during the 11-day reporting survey window are reported for State transportation funding; (9) only PK students classified as IDEA students or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding; and (10) only ESE students whose IEPs authorize ESY services or students who are enrolled in a non-residential DJJ program are reported for State transportation funding during a summer reporting survey period.

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 2022-23 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
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A summary discussion of the significant features of the Okaloosa 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 or be a student with a parent enrolled in the Teenage Parent Program, 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 Okaloosa County

For the fiscal year ended June 30, 2023, the District received \$7.9 million for student transportation as part of the State funding through the FEFP. The District’s student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
October 2022	185	12,637	2,127
February 2023	185	12,538	2,174
June 2023	<u>19</u>	<u>142</u>	-
Totals	<u>389</u>	<u>25,317</u>	<u>4,301</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, 2023. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District’s compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE

SCHOOL DISTRICT OF OKALOOSA COUNTY

SUPERINTENDENT OF SCHOOLS
MARCUS D. CHAMBERS

ATTORNEY TO THE BOARD
C. JEFFREY McINNIS, Esq.



BOARD MEMBERS
TIM BRYANT
D. PARKER DESTIN
LINDA EVANCHYK
BRETT HINELY
LAMAR WHITE

November 19, 2024

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

Dear Ms. Norman;

The School Board of Okaloosa County submits this letter in response to the Auditor General's Preliminary Report of the Florida Education Finance Program audit for the 2022-2023 school year. We have received and reviewed the findings contained in this tentative report and agree with the findings as noted. We had begun implementing the corrective action necessary to remedy the findings prior to this audit.

Before discussing the corrective action for the findings in this audit, it is important to point out that the 2022-2023 school year was our implementation year of the Focus School Software SIS and ERP systems. We had previously utilized a customized 30-year legacy TERMS database. In our corrective action plan provided after the 2019 FEFP audit we mentioned that we would transition to a new database during the 2021 and 2022 school years. Unfortunately, due to the COVID19 Pandemic, we were delayed in that transition. Instead, we began the project in November 2021, processing the first student enrollments in February 2022 for the 2022-2023 school year. Due to this ambitious timeline, we acknowledge there were processes that were not fully reestablished or translated from our legacy database during the 2022-2023 school year. Since August 2022, through the first year and the two subsequent years we have worked diligently to re-establish our former processes and provide on-going training for school and district personnel. The audit findings themselves, specifically in the areas of ELL and Transportation, support this ongoing improvement with significantly fewer exceptions found in our Survey 3 reporting than those found in Survey 2. We continue to rely on the Focus team and our peer districts as we learn more about the database and continuously improve our processes.

Attendance Procedures

- **Districtwide Finding (Ref. 1)** - I am pleased to report the principal certification of student attendance assurance signature page was reintroduced during the 2023-2024 school year. A copy has been attached to this document as Attachment 1. Principals and their designees have been provided training and documentation in Focus to ensure they adhere to the assurances they sign. In addition, beginning with Survey 2 in the 2023-2024 school year, schools print and teachers sign attendance verification sheets during the 11-day FTE Window for each survey as well as continue to maintain the information in the Focus SIS. This is an additional precaution to ensure the veracity of reported data during the surveys.

CENTRAL COMPLEX-202 A HIGHWAY 85 NORTH-NICEVILLE, FL 32578
TELEPHONE (850) 833-3100 FAX (850) 833-4237

CARVER HILL ADMINISTRATION COMPLEX-461 W. SCHOOL AVENUE-CRESTVIEW, FLORIDA 32536
TELEPHONE (850) 689-7117 FAX (850) 689-7121

- **Substitute Teacher Attendance Records (Ref. 4102, Ref. 21101, Ref. 28101, Ref. 43101, Ref.56101, Ref. 67101, Ref. 80102, Ref. 970002, Ref. 980501)** - As part of our attendance training for the 2024-2025 school year, school staff was reminded of the requirement to retain source attendance documentation. As daily substitute teachers do not have a log-in to the Focus SIS, their sub rosters are used to record attendance, making them the source attendance documentation. These rosters are required to be reviewed, entered into Focus, and retained for the entire school year. During the 11-day attendance window for each survey, substitute teachers, like permanent instructors, are required to take attendance on the attendance verification sheets provided to classroom teachers. Each person taking attendance on the verification sheet must sign the page and initial the dates for which they have taken attendance.

Course Schedules / Instructional Minutes – (Ref. 4101, 22201, 067102, 80101, 970001)

Part of the learning curve in the transition to Focus has been the fact that, unlike our legacy database that automatically calculated the minutes based on the assigned class period and the school defined bell schedule, the Class Minutes Weekly must be manually added on the master schedule record for each course. Reports were provided to assist schools in identifying students who erroneously did not meet the minimum required minutes, but the reports did not look beyond that total. As recommended by the auditor, the school district will refine the created reports to compare the scheduled instructional minutes for each student to the bell to bell minutes contained within the school day, subtracting only lunch and recess from the instructional time. We will no longer include transition time between electives, lunch, recess, PE and departmentalized classes.

English Language Learners

The office of English Language Learners was one of the most significantly impacted in the transition to the Focus SIS. Through our legacy TERMS SIS, and working with the district administrator, we had previously developed a highly customized LEP Plan creation tool called ELL PAWS. When the transition plan was initially developed, this customized process was not considered nor was an alternative plan devised. It was not until June 2022 that all stakeholders realized this omission and began working to implement and obtain new software to construct ELL plans. Unfortunately, the implementation and training of this new software was not fully completed prior to the October survey. In addition, and unlike ELL PAWS, it did not automatically provide/create all required documentation needed for the ELL committee review to be included in the prepared plan. This is especially noticeable in the omission of the student schedule in several plans. The office of English Language Learners has reviewed the audit findings and has outlined the following corrective actions to mitigate the errors in future surveys.

1. **Arrange and schedule training(s) for School Administrators, Counselors, persons designated as ESOL contacts, and compliance managers for each school to attend Mandatory compliance meeting(s).**
Establish mandatory Initial and Quarterly Training Dates: Schedule the first mandatory compliance meeting during the first week of August on the designated District Professional Learning Day. Set up quarterly or bi-annual refresher courses to cover updates, as well as introductory sessions for new staff.
2. **Assign and Coordinate Compliance Managers with Cluster Assignments:** Identify clusters of schools based on student populations and specific needs and assign compliance managers to each. This allows for more efficient scheduling of committee meetings and timely responses to alerts from FOCUS.
3. **Integrate Elevation FOCUS Alerts and Communication:** Ensure that compliance managers and ESOL contacts are fully trained on accessing and responding to FOCUS alerts and communications. Clear

communication pathways can help minimize misunderstandings due to the system transition from Paws to Ellevation and FOCUS.

4. Transition impacted identification, screening, monitoring and coding students. We will meet with ESOL, contacts and compliance managers to address transition gaps that occurred during the transition to two new platforms. We plan to discuss how the shift from Paws to Ellevation impacted identifying students for screenings or extensions. The subsequent discussion will be to focus on clarifying access to data and correcting any information gaps that may affect extension of student services.
5. Plans with no dates was a finding that will be addressed by migrating the plan date that is entered from Focus to Ellevation.
6. Missing plans could be reduced by sending the ESOL folders to the District repository when a student exits the program or leaves the District. It is imperative that the school administration certify the folder is complete when sent to MIS and MIS logs the receipt of the folder. Schools would activate a code in Focus at the time the student withdraws that would time stamp for MIS when a folder is on its way to MIS for archiving. We would enable the Focus code to migrate to Ellevation so the receiving school would know to contact the District for any additional blue folder information.

Exceptional Student Education

The school district remains committed to providing the essential support needed in order to educate its most vulnerable students through ESE services. However, like many districts, we continue to experience a significant turnover in ESE staff including teachers, paraprofessionals, and staffing specialists.

- **Matrix of Service and Missing IEP Participant Pages (Ref. 4103, 4104, 4105, 56103, 80103, 43104, 980501)** For the findings involving the Matrix of Service, the school district contends the matrix was reviewed during the IEP amendment; however, the IEP team did not date and initial the sheet to indicate the review had occurred. Additional training has been provided to staffing specialists on the required documentation during an IEP review and amendment. They have also received further clarification regarding the need to include the IEP Meeting Participant page as part of the IEP. (***Ref 80105 – We acknowledge and understand the Matrix of Service was not complete for this student who transferred in from out of state without notice Thursday of survey 2 week. The student did arrive with documentation from his previous enrollment to support the 255 weighting but with such late notice a district evaluation to complete the matrix of service could not be held. Due to the funding necessary to support the education of these students, we ask the DOE to consider additional stipulations for such extreme cases.*)
- **Virtual hospital/homebound instruction of ESE students – (Ref. 4106, 21102, 970003)** Additional training and a hospital/homebound manual have been provided to ESE staffing specialists to ensure that ESE teachers and staff are aware of the nuances between virtual instruction offered to hospital/homebound students and face-to-face instruction for hospital/homebound students provided through non-traditional methods.

Student Transportation

Ref. 52, Ref. 53 and Ref. 54- The school district acknowledges the exceptions reported in ridership classification and eligibility for state transportation funding for the 2022-2023 school year for these findings; however, we

request the opportunity to discuss the extenuating circumstances that contributed to these findings with the Department of Education through an appeal process. While the transition to the Focus SIS was not directly related to these findings, it played a role by increasing the workload of the department and requiring the tasking of staff who previously were not significantly involved in the reporting of student transportation data while also maintaining their responsibilities to students and bus drivers.

- **Ref. 52** – In our legacy system, transportation staff had the ability to select route and bus numbers from a list of system provided options. Unfortunately, in Focus, staff members who were not previously involved in entering this information were called upon to manually enter the bus and route information for approximately 12,500 students in each survey. The errors found in the reporting for this finding stemmed from data entry mistakes such as bus number 03-108 also reported as bus 03108. This finding is an example of the significant improvement made as experience in the Focus SIS was obtained as the errors from survey 2 (1,950 students) were significantly reduced in survey 3 (12 students). Improvement will continue as the district has recently moved forward with the purchasing of a new routing software, Transfinder. With Transfinder, we also gain the ability to not only easily create optimal routing solutions but also to integrate with the FOCUS SIS to reduce the human error stemming from the manual entry / update of thousands of student records.
- **Ref. 53 & Ref.54** - As mentioned above, the transition to Focus resulted in the tasking of staff who previously had not been involved in the reporting of Student Transportation FTE. Due to this inexperience, staff did not prioritize the need for a bus driver signature and / or date on the Bus Rosters nor the safe keeping of this documentation in case of a future audit. Staff have been trained and a clear process communicated on the importance of retaining properly documented source documentation of Bus Ridership for future surveys.

These specific findings as well as **Ref. 51, Ref. 55, Ref. 56, Ref. 57, Ref.58, Ref. 59, Ref. 60, Ref. 61, Ref. 62, Ref. 63 and Ref. 64** will also benefit from clearly established and communicated processes for each survey beginning immediately with the 2024-2025 school year. These procedures include:

- Student bus rosters for FTE will be generated from FOCUS and utilized as the source documentation for ridership. These rosters will be distributed to the bus drivers prior to the 11-day FTE window.
- Drivers will maintain and verify student ridership using the FOCUS produced rosters by indicating each day a student rides the bus during the 11-day FTE window.
- On the final Friday of the FTE window, drivers will sign and date student FTE rosters as of date certain and turn them into the route coordinators of each zone. The route coordinator will also verify the rosters have been properly documented with the driver signature and date.
- Office personnel will utilize FTE rosters to update student information to accurately reflect membership categories, dates in term, bus, and route numbers.
- The advanced reports feature in FOCUS will be utilized to review FTE data prior to transmission to the state.
- Once FTE data has been submitted to the state, transportation will request, or receive, the most current "O-File" from DOE.

- Utilizing this file, transportation personnel will review data that has been accepted by the DOE. During this final review the hazardous walking and IEP requirement for transportation services / category will be confirmed to include any late amendments in a student's IEP during the survey week.

In addition, a master list of all routes and buses will be reviewed by the route coordinator to ensure all signed and dated rosters have been received.

To address the remaining findings of the audit, we have met with schools administrators individually to review their findings and develop corrective action to ensure accurate reporting of teacher certification, maintenance of attendance source documentation and other pertinent FTE information. In addition, the school district will continue to offer one-on-one training and workshops to bolster data entry accuracy in the future. As we continue to examine the report and its recommendations, further corrective actions will be initiated in an effort to avoid such findings in the future.

The School District of Okaloosa County appreciates the thorough and professional manner in which the audit was conducted and the assistance provided by the auditor. We appreciate the opportunity for improvement and will continue to evaluate processes for "best practices" to ensure compliance with all the statutory and rule provisions governing the Florida Education Finance Program (FEFP).

Please do not hesitate to contact me at 850-833-3110 if you have any questions or if we can provide further information.

Sincerely,



Marcus D. Chambers

Superintendent of Schools