

Report No. 2026-045
November 2025

STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

**MONROE COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended June 30, 2024



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2023-24 fiscal year, Theresa N. Axford served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Darren Horan	1
Andy Griffiths, Chair through 11-13-23	2
Mindy Conn, Vice Chair from 11-14-23	3
John Dick	4
Dr. Suzanne Woltanski, Chair from 11-14-23, Vice Chair through 11-13-23	5

The team leader was Christopher E. Tynes, CPA, 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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MONROE COUNTY DISTRICT SCHOOL BOARD
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MONROE COUNTY DISTRICT SCHOOL BOARD
LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DJJ	Department of Juvenile Justice
DOE	Department of Education
ELL	English Language Learner
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving 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, Career Education 9-12, and student transportation, the Monroe 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, 2024. 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. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
ESOL	244	14	6%	48	-	0%
ESE Support Levels 4 and 5	59	2	3%	9	-	0%
Career Education 9-12	10	-	0%	2	-	0%
Totals	<u>313</u>	<u>16</u>		<u>59</u>	=	

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 68 of the 287 students in our student transportation test as well as exceptions for 370 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 28 findings. The resulting proposed net adjustment to the District’s reported, unweighted FTE totaled negative 1.3217 (all applicable to District schools other than charter schools) but has a potential impact on the District’s weighted FTE of negative 28.0345 (all applicable to District schools other than charter schools). Noncompliance related to student transportation resulted in 6 findings and a proposed net adjustment of negative 433 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, 2024, was \$5,139.73 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$144,090 (negative 28.0345 times \$5,139.73), all of which is applicable to District schools other than charter schools.

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

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

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Monroe 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 Monroe County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 15 schools¹ other than charter schools, 7 charter schools, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2024, State funding totaling \$6.6 million was provided through the FEFP to the District for the District-reported 8,708.05 unweighted FTE as recalibrated, which included 1,189.53 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

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

hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for FTE student enrollment earned beyond the 180-day school year, and FTE reported for the Family Empowerment Scholarship Programs are not included in the recalibration to 1.0 FTE.

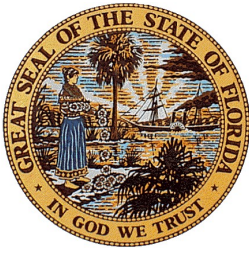
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey² 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 \$1.3 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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Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Monroe 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, 2024. 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 2023-24* 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, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving reporting errors or records, the Monroe 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, 2024.

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.

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

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.

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, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

Purpose of this Report

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

Respectfully submitted,

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
November 3, 2025

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, 2024, the Monroe County District School Board (District) reported to the DOE 8,708.05 unweighted FTE as recalibrated, which included 1,189.53 unweighted FTE as recalibrated for charter schools, at 15 District schools other than charter schools, 7 charter schools, and 2 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2024. (See NOTE B.) The population of schools (24) 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 (7,422) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 48 of the 244 students in our ESOL test,⁴ 9 of the 59 students in our ESE Support Levels 4 and 5 test,⁵ and 2 of the 10 students in our Career Education 9-12 test.⁶ Fourteen (6 percent) of the 244 students in our ESOL test attended charter schools and none of the 48 students with exceptions attended charter schools. Two (3 percent) of the 59 students in our ESE Support Levels 4 and 5 test attended charter schools and none of the 9 students with exceptions attended charter schools. None of the 10 students in our Career Education 9-12 test attended charter schools.

⁴ For ESOL, the material noncompliance is composed of Findings 1, 2, 15, 16, 19, and 22 on *SCHEDULE D*.

⁵ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 3, 8, 9, 12, 17, 20, and 23 on *SCHEDULE D*.

⁶ For Career Education 9-12, the material noncompliance is disclosed in Finding 4 on *SCHEDULE D*.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	24	10	4,673	109	1	5,343.5700	82.7515	42.1868
Basic with ESE Services	23	10	1,446	79	1	2,044.2800	73.0343	5.7501
ESOL	16	9	1,226	244	48	1,069.6800	178.0809	(42.0536)
ESE Support Levels 4 and 5	11	7	66	59	9	66.3400	50.1156	(7.0003)
Career Education 9-12	4	1	<u>11</u>	<u>10</u>	<u>2</u>	<u>184.1800</u>	<u>1.6172</u>	<u>(.2047)</u>
All Programs	24	10	<u>7,422</u>	<u>501</u>	<u>61</u>	<u>8,708.0500</u>	<u>385.5995</u>	<u>(1.3217)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (433, of which 389 are applicable to District schools other than charter schools and 44 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 122 and found exceptions for 8 teachers. Fifteen of the 122 teachers in our test taught at charter schools and none of the 8 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

<u>No. Program</u> ¹	<u>Proposed Net Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	7.4723	1.122	8.3839
102 Basic 4-8	10.9013	1.000	10.9013
103 Basic 9-12	23.8132	.988	23.5274
111 Grades K-3 with ESE Services	3.0001	1.122	3.3661
112 Grades 4-8 with ESE Services	2.7500	1.000	2.7500
130 ESOL	(42.0536)	1.208	(50.8007)
254 ESE Support Level 4	(7.0003)	3.706	(25.9431)
300 Career Education 9-12	(.2047)	1.072	(.2194)
Total	<u>(1.3217)</u>		<u>(28.0345)</u>

¹ See NOTE A7.

² These proposed net adjustments are for unweighted FTE. (See *SCHEDULE C.*)

³ Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the DOE. (See NOTE A5.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No. Program</u>	<u>Proposed Adjustments</u> ¹			<u>Balance Forward</u>
	<u>#0101</u>	<u>#0111</u>	<u>#0161</u>	
101 Basic K-3	.....	.....	.5001	.5001
102 Basic 4-8	.....	2.2717	.....	2.2717
103 Basic 9-12	23.8968	.....	.....	23.8968
111 Grades K-3 with ESE Services	.....	.....	.5002	.5002
112 Grades 4-8 with ESE Services	.....	1.5002	.....	1.5002
130 ESOL	(24.3468)	(2.2717)	(.5001)	(27.1186)
254 ESE Support Level 4	(.5000)	(1.5002)	(.5002)	(2.5004)
300 Career Education 9-12	(.2047)	.....	.....	(.2047)
Total	<u>(1.1547)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.1547)</u>

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

No.	Brought Forward	<u>Proposed Adjustments</u>¹				Total
		<u>#0251</u>	<u>#0291</u>	<u>#0311</u>	<u>#7004</u>	
101	.5001	.....	.....	6.9722	.....	7.4723
102	2.2717	6.3021	1.6607	.....	.6668	10.9013
103	23.8968	.....	.....	.....	(.0836)	23.8132
111	.5002	1.0000	.4999	1.0000	.....	3.0001
112	1.5002	2.0000	.....	.....	(.7502)	2.7500
130	(27.1186)	(6.3021)	(1.6607)	(6.9722)	.....	(42.0536)
254	(2.5004)	(3.0000)	(.4999)	(1.0000)	.....	(7.0003)
300	(.2047)	.....	.....	.....	.....	(.2047)
Total	<u>(1.1547)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.1670)</u>	<u>(1.3217)</u>

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Monroe 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 2023-24* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings

**Proposed Net
Adjustments
(Unweighted FTE)**

Our examination included the July and October 2023 reporting survey periods and the February and June 2024 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2023 reporting survey period, the February 2024 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.

Key West High School (#0101)

1. [Ref. 10101] One ELL student was not in attendance during the October 2023 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	(.1500)	
130 ESOL	(.3000)	
300 Career Education 9-12	<u>(.0500)</u>	(.5000)

2. [Ref. 10102] *ELL Student Plans* for 40 students were not available at the time of our examination and could not be subsequently located. In addition, we noted:

- ELL Committees were not convened by October 1 (1 student) or within 30 school days (4 students) prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS.
- The English language proficiency of 2 students was not timely assessed.
- The parents of 8 students were not notified of the students' ESOL placements.

(Finding Continues on Next Page)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Key West High School (#0101) (Continued)

We propose the following adjustment:

103 Basic 9-12	22.8862	
130 ESOL	<u>(22.8862)</u>	.0000

3. [Ref. 10104] The homebound teacher’s contact logs for one student enrolled in the Hospital and Homebound program were not available at the time of our examination and could not be subsequently located. We also noted that the student’s IEP scheduled 180 CMW of homebound instruction; however, the student was reported for the equivalent of 1,500 CMW of instruction. We propose the following adjustment:

254 ESE Support Level 4	<u>(.5000)</u>	(.5000)
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4. [Ref. 10105] Timecards for two Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.1547)</u>	(.1547)
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5. [Ref. 10170] The parents of students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	1.0178	
130 ESOL	<u>(1.0178)</u>	.0000

6. [Ref. 10171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Biology but taught courses that required certification in Earth or Space Science. In addition, the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	.1428	
130 ESOL	<u>(.1428)</u>	.0000

(1.1547)

Horace O'Bryant School (#0111)

7. [Ref. 11104] The course schedules for several students in our test were incorrectly reported. The School’s bell schedule supported 1,850 (Grades K-5) or 1,625 (Grades 6-8) weekly instructional minutes and met the minimum reporting of CMW; *(Finding Continues on Next Page)*

Findings

Horace O’Bryant School (#0111) (Continued)

however, the students’ course schedules were reported for 1,285 to 2,140 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. As such, we present this disclosure finding with no proposed adjustment; however, continued misreporting of CMW may result in potential future proposed adjustment.

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8. [Ref. 11101] One ESE student 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	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

9. [Ref. 11102] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5002	
254 ESE Support Level 4	<u>(.5002)</u>	.0000

10. [Ref. 11170] One teacher was not properly certified and was not approved by the School Board to teach out of field until February 27, 2024, which was after the February 2024 reporting survey period. The teacher was certified in ESE but taught a course that also required certification in Middle Grades Science. In addition, the students’ parents were not notified of the teacher’s out-of-field status until February 28, 2024, which was after the February 2024 reporting survey period. We propose the following adjustment:

102 Basic 4-8	2.2717	
130 ESOL	<u>(2.2717)</u>	.0000
		<u>.0000</u>

Poinciana Elementary School (#0161)

11. [Ref. 16102] The course schedules for several students in our test were incorrectly reported. The School’s bell schedule supported 1,725 (Grades K-1), 1,775 (Grade 2), *(Finding Continues on Next Page)*

Findings

Poinciana Elementary School (#0161) (Continued)

or 1,800 (Grades 3-5) weekly instructional minutes and met the minimum reporting of CMW; however, the students' course schedules were reported for 1,950 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. As such, we present this disclosure finding with no proposed adjustment; however, continued misreporting of CMW may result in potential future proposed adjustment.

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12. [Ref. 16101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5002	
254 ESE Support Level 4	<u>(.5002)</u>	.0000

13. [Ref. 16170] One teacher taught a Language Arts course that included ELL students but had earned only 120 of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	.5001	
130 ESOL	<u>(.5001)</u>	<u>.0000</u>
		<u>.0000</u>

Stanley Switlik Elementary School (#0251)

14. [Ref. 25101] Our examination of the School's attendance record keeping procedures 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 student sign-in/sign-out sheets and manual 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; however, continued noncompliance with SBE Rule may result in future proposed adjustments.

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Findings

Stanley Switlik Elementary School (#0251) (Continued)

15. [Ref. 25102] ELL Committees for two 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. We also noted that the English language proficiency of one of these students was not timely assessed. We propose the following adjustment:

102 Basic 4-8	1.7172	
130 ESOL	<u>(1.7172)</u>	.0000

16. [Ref. 25103] The parents of one ELL student were not notified of the student's ESOL placement. We propose the following adjustment:

102 Basic 4-8	.8570	
130 ESOL	<u>(.8570)</u>	.0000

17. [Ref. 25104] The *Matrix of Services* forms for three ESE students were 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	1.0000	
112 Grades 4-8 with ESE Services	2.0000	
254 ESE Support Level 4	<u>(3.0000)</u>	.0000

18. [Ref. 25170] One teacher taught Language Arts and Reading courses that included ELL students but had earned only 60 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	3.7279	
130 ESOL	<u>(3.7279)</u>	.0000
		<u>.0000</u>

Key Largo School (#0291)

19. [Ref. 29101] ELL Committees for three students were not convened by October 1 (2 students) or within 30 school days (1 student) prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, the parents of one of the students were not notified of the student's ESOL placement. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Key Largo School (#0291) (Continued)

102 Basic 4-8	1.6607	
130 ESOL	<u>(1.6607)</u>	.0000

20. [Ref. 29102] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

111 Grades K-3 with ESE Services	.4999	
254 ESE Support Level 4	<u>(.4999)</u>	<u>.0000</u>
		<u>.0000</u>

Gerald Adams Elementary School (#0311)

21. [Ref. 31103] The course schedules for several students in our test were incorrectly reported. The School’s bell schedule supported 1,700 (K) or 1,725 (Grades 1-5) weekly instructional minutes and met the minimum reporting of CMW; however, the students’ course schedules were reported for 1,755 CMW to 2,715 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. As such, we present this disclosure finding with no proposed adjustment; however, continued misreporting of CMW may result in potential future proposed adjustment.

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22. [Ref. 31101] The parents of one ELL student were not notified of the student’s ESOL placement. We propose the following adjustment:

101 Basic K-3	.8726	
130 ESOL	<u>(.8726)</u>	.0000

23. [Ref. 31102] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

Findings

Gerald Adams Elementary School (#0311) (Continued)

24. [Ref. 31170/72] Two teachers taught Language Arts to classes that included ELL students but were not properly certified and were not approved by the School Board to teach these students out of field in ESOL until February 27, 2024, which was after the February 2024 reporting survey period. We also noted that the students’ parents were not notified of the teachers’ out-of-field status until after the February 2024 reporting survey period. We propose the following adjustments:

<u>Ref. 31170</u>		
101 Basic K-3	.7918	
130 ESOL	<u>(.7918)</u>	.0000
<u>Ref. 31172</u>		
101 Basic K-3	2.4458	
130 ESOL	<u>(2.4458)</u>	.0000

25. [Ref. 31171] One teacher taught a Language Arts course that included ELL students but had earned only 240 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	2.8620	
130 ESOL	<u>(2.8620)</u>	.0000
		<u>.0000</u>

Plantation Key School (#0321)

26. [Ref. 32101] The course schedules for several students in our test were incorrectly reported. The School’s bell schedule supported 1,800 weekly instructional minutes and met the minimum reporting of CMW; however, the students’ course schedules were reported for 1,530 CMW to 2,705 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. As such, we present this disclosure finding with no proposed adjustment; however, continued misreporting of CMW may result in potential future proposed adjustment.

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Findings

Ocean Studies Charter School (#0381)

27. [Ref. 38101] The course schedules for several students in our test were incorrectly reported. The School’s bell schedule supported 1,725 (Grades K-5) or 1,650 (Grades 6-8) weekly instructional minutes and met the minimum reporting of CMW; however, the students’ course schedules were reported for 1,800 CMW to 1,980 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. As such, we present this disclosure finding with no proposed adjustment; however, continued misreporting of CMW may result in potential future proposed adjustment.

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Monroe Virtual Franchise (#7004)

28. [Ref. 700401] The FTE for two virtual education students (1 in our Basic test and 1 in our Basic with ESE Services test) was incorrectly reported. The students had each successfully completed a year-long course and FTE was reported accordingly. However, the District had reported an additional semester of FTE for these courses. We also noted that the EP 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:

102 Basic 4-8	.6668	
103 Basic 9-12	(.0836)	
112 Grades 4-8 with ESE Services	<u>(.7502)</u>	(.1670)
		<u>(.1670)</u>

Proposed Net Adjustment

(1.3217)

SCHEDULE E

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

FINDING CAUSES AND RECOMMENDATIONS

Monroe County District School Board (District) management indicated that the issues identified in *SCHEDULE D* could be attributed to: (1) data entry errors (Findings 1, 3, and 28); (2) staff oversights (Findings 2, 4 through 6, 8 through 10, 12 through 15, 18 through 20, and 22 through 25); and (3) procedural error (Findings 7, 11, 21, 26, and 27).

Although requested, District management did not provide a cause for Findings 16 and 17.

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the English language proficiency of students being considered for ESOL placement or continuation of their placements beyond 3 years of their accurately recorded DEUSS are appropriately assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, and ELL Committees are timely convened subsequent to these assessments, and their recommendations are documented in writing and retained; (2) only students who are in attendance at least 1 day of the 11-day reporting survey period are reported for FEFP funding, and documentation, including homebound teacher contact logs, is retained to support this reporting; (3) *ELL Student Plans* are timely prepared and dated, include the students' complete course schedules, and are retained in readily accessible files; (4) ELL student files contain proper documentation to support that parents are timely notified of their children's ESOL placements; (5) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed and signed and dated, or have clearly documented job search records, and all supporting job-related records are retained in readily accessible files; (6) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (7) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely completed, evidence review if applicable (i.e., are less than 3 years old), when students' IEPs are prepared or reviewed, and are retained in readily accessible files; (8) 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*; (9) students' EPs or IEPs are retained and timely document the services to be provided and the presence of all required participants, including evidence that the students' parents were invited to the meeting; (10) FTE for virtual education courses is limited to no more than two semesters for a full year course; (11) teachers are properly certified, or if not properly certified, are approved by the School Board to teach out of field if eligible (i.e., hold a valid State certificate), and the students' parents are timely notified of a teacher's out-of-field assignment; and (12) teachers earn the appropriate ESOL in-service training points as required by SBE Rules 6A-1.0503, FAC, in accordance with the teachers' in-service training timelines.

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 2023-24

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 2023-24

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 2023-24

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*

SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*

SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*

SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*

SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*

SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*

SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities Matrix of Services Handbook (2017 Edition)*

Teacher Certification

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

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

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

Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*

SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*

SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*

SBE Rule 6A-4.0021, FAC, *Florida Teacher Certification Examinations*

SBE Rule 6A-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

Section 1002.37, Florida Statutes, *The Florida Virtual School*

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*

Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

<p style="text-align: center;">NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 15 schools other than charter schools, 7 charter schools, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2024, State funding totaling \$6.6 million was provided through the FEFP to the District for the District-reported 8,708.05 unweighted FTE as recalibrated, which included 1,189.53 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 2023-24 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 10 through 14, 2023; Survey 2 was performed October 9 through 13, 2023; Survey 3 was performed February 5 through 9, 2024; and Survey 4 was performed June 10 through 14, 2024.

7. Educational Programs

The FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are: (1) Basic, (2) ESOL, (3) ESE, and (4) Career Education 9-12.

8. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education:

Chapter 1000, Florida Statutes, *Early Learning-20 General Provisions*

Chapter 1001, Florida Statutes, *Early Learning-20 Governance*

Chapter 1002, Florida Statutes, *Student and Parental Rights and Educational Choices*

Chapter 1003, Florida Statutes, *Public K-12 Education*

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

SBE Rules, Chapter 6A-1, FAC, *Finance and Administration*

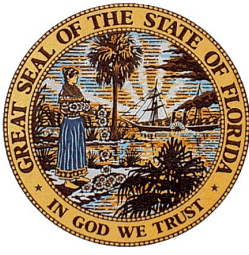
SBE Rules, Chapter 6A-4, FAC, *Certification*

SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

NOTE B – TESTING FTE STUDENT ENROLLMENT
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2024. 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>Finding(s)</u>
1. Key West High School	1 through 6
2. Horace O'Bryant School	7 through 10
3. Poinciana Elementary School	11 through 13
4. Stanley Switlik Elementary School	14 through 18
5. Key Largo School	19 and 20
6. Gerald Adams Elementary School	21 through 25
7. Plantation Key School	26
8. Sigsbee Charter School*	NA
9. Ocean Studies Charter School*	27
10. Monroe Virtual Franchise	28
* Charter School	



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Monroe 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, 2024. 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 2023-24 (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 Monroe 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, 2024.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁷ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's

⁷ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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

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

Sherrill F. Norman, CPA
Tallahassee, Florida
November 3, 2025

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Monroe 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, 2024. (See NOTE B.) The population of vehicles (83) 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 2023 and February and June 2024 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (4,617) 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>
IDEA – PK through Grade 12, Weighted	202
All Other FEFP Eligible Students	<u>4,415</u>
Total	<u>4,617</u>

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of Days in Term (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 68 of 287 students in our student transportation test.⁸

⁸ For student transportation, the material noncompliance is composed of Findings 3, 4, 5, and 6 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.	(2)	-	-
Our tests included 287 of the 4,617 students reported as being transported by the District.	-	68	(63)
In conjunction with our general tests of student transportation we identified certain issues related to 370 additional students.	-	<u>370</u>	<u>(370)</u>
Totals	<u>(2)</u>	<u>438</u>	<u>(433)</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

Monroe 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 2023-24 (Appendix G)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the October 2023 reporting survey period and the February and June 2024 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 2023 reporting survey period and once for the February 2024 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that the number of buses in operation was overstated by two buses in the February 2024 reporting survey period due to data entry errors when keying in the bus numbers. We propose the following adjustment:

February 2024 Survey

Number of Buses in Operation	(2)	0
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2. [Ref. 52] Our general tests disclosed that 50 PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. Transportation personnel were unable to provide documentation to support that the students were classified as students with disabilities under IDEA or that the students' parents were enrolled in the Teenage Parent Program. We propose the following adjustments:

October 2023 Survey

<u>90 Days in Term</u> All Other FEFP Eligible Students	(24)	
--	------	--

**Students
Transported
Proposed Net
Adjustments**

**Students
Transported
Proposed Net
Adjustments**

Findings

February 2024 Survey

90 Days in Term

All Other FEFP Eligible Students	(26)	(50)
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3. [Ref. 53] Our general tests of student ridership disclosed that 380 students (60 students in our test) were incorrectly reported in the June 2024 reporting survey period. Transportation personnel were unable to provide documentation to support the students' enrollment in an ESY or non-residential DJJ program. We propose the following adjustment:

June 2024 Survey

19 Days in Term

All Other FEFP Eligible Students	(380)	(380)
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4. [Ref. 54] Five students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2023 Survey

90 Days in Term

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

February 2024 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	4	0

5. [Ref. 55] Two students in our test were incorrectly reported in the June 2024 reporting survey period. The students' IEPs did not indicate their need for ESY services; consequently, the students were not eligible for summer school State transportation funding. We propose the following adjustment:

June 2024 Survey

19 Days in Term

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

**Students
Transported
Proposed Net
Adjustments**

Findings

6. [Ref. 56] One student in our test was incorrectly reported in the All Other FEFP Eligible Students ridership category as 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 adjustment:

October 2023 Survey

90 Days in Term

All Other FEFP Eligible Students

(1)

(1)

Proposed Net Adjustment

(433)

SCHEDULE H

FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS STUDENT TRANSPORTATION

FINDING CAUSES AND RECOMMENDATIONS

Monroe County District School Board (District) management indicated that the issues identified in *SCHEDULE G* could be attributed to data entry errors (Findings 1 through 6).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation is accurately reported and clear documentation is retained to support that reporting; (2) only PK students classified as students with disabilities under IDEA or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding; (3) only IDEA students whose IEPs document the need for ESY services or students in nonresidential DJJ Programs are reported for State transportation funding during the summer reporting surveys; (4) students who are reported in the IDEA - PK through Grade 12, Weighted ridership category meet one of the five criteria required for weighted classification, which is documented on each student's IEP, and the IEPs are maintained in readily accessible files; and (5) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*

Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*

Section 1011.68, Florida Statutes, *Funds for Student Transportation*

SBE Rules, Chapter 6A-3, FAC, *Transportation*

FTE General Instructions 2023-24 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
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A summary discussion of the significant features of the Monroe 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 Monroe County

For the fiscal year ended June 30, 2024, the District received \$1.3 million for student transportation as part of the State funding through the FEFP. The District’s student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
October 2023	32	2,065	854
February 2024	33	2,150	1,006
June 2024	<u>18</u>	<u>402</u>	<u>188</u>
Totals	<u>83</u>	<u>4,617</u>	<u>2,048</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, 2024. 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

EDWARD TIERNEY
Superintendent of Schools



Members of the Board

District # 3
MRS. MINDY CONN
Chairperson

District # 1
DARREN HORAN
Vice-Chairperson

District # 2
YVETTE MIRA-TALBOTT

District # 4
JOHN DICK

District # 5
DR. SUE WOLTANSKI

November 3, 2025

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

Dear Ms. Norman:

Please find below Monroe County Schools District's response to each of the recommendations in Schedule E and H in the preliminary and tentative report dated October 10, 2025, on the examination of the District's compliance with State requirements governing the determination and reporting of the number of the full-time equivalent (FTE) student enrollment, including teacher certification, and students transported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2024. A response is provided to each recommendation including the corrective action to be taken by the district.

Full-Time Equivalent Student Enrollment

Recommendation 1: The English language proficiency of students being considered for ESOL placement or continuation of their placements beyond 3 years of their accurately recorded DEUSS are appropriately assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, and ELL Committees are timely convened subsequent to these assessments, and their recommendations are documented in writing and retained.

Response: The district will ensure timely assessment of English language proficiency for students with DEUSS dates within the first two weeks of school or 30 days prior to their anniversary. ELL Committees will be convened promptly, and written documentation of recommendations will be retained.

Recommendation 2: Only students who are in attendance at least 1 day of the 11-day reporting survey period are reported for FEFP funding, and documentation, including homebound teacher contact logs, is retained to support this reporting.

Response: The district will verify student attendance during the 11-day survey period and retain supporting documentation, including homebound teacher contact logs, to ensure accurate FEFP reporting.

241 Trumbo Road · Key West, FL 33040
Tel. (305) 293-1400
www.KeysSchools.com

Recommendation 3: ELL Student Plans are timely prepared and dated, including the students' complete course schedules, and are retained in readily accessible files.

Response: The district will ensure *ELL Student Plans* are prepared and dated in a timely manner, including complete course schedules, and are maintained in accessible files.

Recommendation 4: ELL student files contain proper documentation to support that parents are timely notified of their children's ESOL placements.

Response: The district will strengthen procedures to ensure timely parent notification of ESOL placements, with documentation retained in student files.

Recommendation 5: Students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed and signed and dated, or have clearly documented job search records, and all supporting job-related records are retained in readily accessible files.

Response: The district will ensure Career Education OJT students are reported based on signed and dated timecards or documented job search records, with all supporting documentation retained and accessible.

Recommendation 6: Student course schedules are reported in accordance with the schools' daily instructional and bell schedules.

Response: The district will verify that student course schedules align with daily instructional and bell schedules, with oversight from the scheduling team.

Recommendation 7: ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely completed, evidence review if applicable (i.e., are less than 3 years old), when students' IEPs are prepared or reviewed, and are retained in readily accessible files.

Response: The district will ensure ESE students are reported in accordance with timely and complete *Matrix of Services* forms, supported by current evidence and aligned with IEP timelines, with records retained in accessible files.

Recommendation 8: 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*.

Response: The district will follow attendance procedures in compliance with Florida Statutes, SBE rules, and DOE guidelines, ensuring accurate record maintenance.

Recommendation 9: Students' EPs or IEPs are retained and timely document the services to be provided and the presence of all required participants, including evidence that the students' parents were invited to the meeting.

Response: The district will retain Eps and IEPs that document services and required participants, including evidence of parent invitations, in a timely and compliant manner.

Recommendation 10: FTE for virtual education courses is limited to no more than two semesters for a full year course.

Response: The district will ensure FTE reporting for virtual education courses does not exceed two semesters for full-year courses.

Recommendation 11: Teachers are properly certified, or if not properly certified, are approved by the School Board to teach out of field if eligible (i.e., hold a valid State certificate), and the students' parents are timely notified of a teacher's out-of-field assignment.

Response: The district will ensure teachers are properly certified and approved by the School Board to teach out-of-field if eligible, and that parents are notified of out-of-field assignments in a timely manner.

Recommendation 12: Teachers earn the appropriate ESOL in-service training points as required by SBE Rules 6A-1.0503, FAC, in accordance with the teachers' in-service training timelines.

Response: The district will ensure teachers earn ESOL in-service training points in accordance with SBE Rule 6A-1.0503, FAC, and within designated timelines.

Student Transportation

Recommendation 1: The number of buses in operation is accurately reported, and clear documentation is retained to support that reporting.

Response: Bus inventory will be cross-referenced with FTE reporting to ensure accurate reporting. In addition, quarterly bus inventory will be conducted to ensure accurate information.

Recommendation 2: Only PK students classified as students with disabilities under IDEA or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding.

Response: Database information will be reconciled with physical reports to ensure accurate reporting.

Recommendation 3: Only IDEA students whose IEPs document the need for ESY services or students in non-residential DJJ Programs are reported for State transportation funding during the summer reporting surveys.

Response: Database information will be reconciled with physical reports and actual IEP documentation to ensure accurate reporting.

Recommendation 4: Students who are reported in the IDEA - PK through Grade 12, Weighted ridership category meet one of the five criteria required for weighted classification, which is documented on each student's IEP, and the IEPs are maintained in readily accessible files.

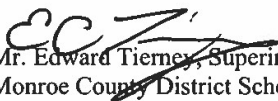
Response: Database information will be reconciled with physical reports and actual IEP documentation to ensure accurate reporting.

Recommendation 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.

Response: Database information will be reconciled with physical and bus GPS reports to ensure accurate reporting.

We appreciate the professionalism of the staff throughout the audit process. If we can provide additional information, please feel free to contact us.

Sincerely,


Mr. Edward Tierney, Superintendent of Schools
Monroe County District School Board

CCW/et
c: Board Members