

**DESOTO 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, Dr. Bobby Bennett served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Jami Schueneman	1
Dr. Sharon T. Goodman	2
Karen K. Chancey, Chair from 11-14-23, Vice Chair through 11-13-23	3
Asena Mott, Chair through 11-13-23	4
Kelly Mercer, Vice Chair from 11-14-23	5

The team leader was Olukemi T. Latilo, 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](mailto:jacquelinebell@aud.state.fl.us) or by telephone at (850) 412-2811.

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

[FLAuditor.gov](http://FLAuditor.gov)

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

**State of Florida Auditor General**

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

**DESOTO COUNTY DISTRICT SCHOOL BOARD**  
**TABLE OF CONTENTS**

	Page No.
SUMMARY .....	i
<b>INDEPENDENT AUDITOR’S REPORT ON FULL-TIME EQUIVALENT STUDENT ENROLLMENT .....</b>	<b>1</b>
SCHEDULE A – POPULATIONS, TEST SELECTION, AND TEST RESULTS	
Reported Full-Time Equivalent Student Enrollment .....	4
Schools and Students.....	4
Teachers .....	5
Proposed Adjustments.....	5
SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT STUDENT ENROLLMENT .....	6
SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL .....	7
SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview .....	9
Findings.....	9
SCHEDULE E – FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS.....	17
NOTES TO SCHEDULES.....	20
<b>INDEPENDENT AUDITOR’S REPORT ON STUDENT TRANSPORTATION .....</b>	<b>23</b>
SCHEDULE F – POPULATIONS, TEST SELECTION, AND TEST RESULTS .....	26
SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview .....	28
Findings.....	28
SCHEDULE H – FINDING CAUSES, RECOMMENDATIONS AND REGULATORY CITATIONS.....	30
NOTES TO SCHEDULES.....	31
MANAGEMENT’S RESPONSE .....	33

**DESOTO COUNTY DISTRICT SCHOOL BOARD**  
**LIST OF ABBREVIATIONS**

DEUSS	Date Entered United States School
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
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

# SUMMARY

---

## SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL) and Exceptional Student Education (ESE) Support Levels 4 and 5, the DeSoto 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:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, the earning of college credits towards certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 17 of the 42 teachers in our test.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 10 of the 47 students in our ESOL test and 1 of the 4 students in our ESE Support Levels 4 and 5 test.

The District did not report any charter schools; therefore, all our tests relate to District schools other than charter schools and to the District's virtual instruction program. Noncompliance related to the reported FTE student enrollment resulted in 23 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative .3722 but has a potential impact on the District's weighted FTE of negative 6.5714. Noncompliance related to student transportation resulted in 2 findings and a proposed net adjustment of negative 1 student.

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 \$33,775 (negative 6.5714 times \$5,139.73).

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 DeSoto 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 DeSoto 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 seven schools,<sup>1</sup> one cost center, and two virtual education cost centers serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2024, State funding totaling \$26 million was provided through the FEFP to the District for the District-reported 4,566.84 unweighted FTE as recalibrated. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

## FEFP

### FTE Student Enrollment

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

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

---

<sup>1</sup> Includes the Family Empowerment Scholarship Programs identified with special use school numbers.

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 survey<sup>2</sup> 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.

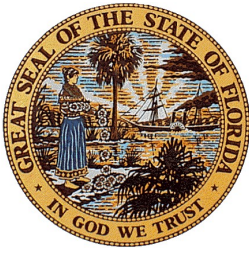
### **Student Transportation**

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. The District received \$875,877 for student transportation as part of the State funding through the FEFP.

---

<sup>2</sup> FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. See Note A6. for more information on surveys.

THIS PAGE INTENTIONALLY LEFT BLANK



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

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



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

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

## INDEPENDENT AUDITOR'S REPORT

### Report on Full-Time Equivalent Student Enrollment

We have examined the DeSoto 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 teachers and 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 teachers and reporting errors or records, the DeSoto 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 weaknesses<sup>3</sup> 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

---

<sup>3</sup> 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 teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages 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  
January 5, 2026

# 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 DeSoto County District School Board (District) reported to the DOE 4,566.84 unweighted FTE as recalibrated at seven District schools, one cost center, and two virtual education cost centers. The District did not report any charter schools.

### 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 (10) included the total number of brick and mortar schools in the District that offered courses including cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (2,752) 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 include 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 10 of the 47 students in our ESOL test<sup>4</sup> and 1 of the 4 students in our ESE Support Levels 4 and 5 test.<sup>5</sup> The District did not report any charter schools.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	10	5	2,098	44	-	3,351.0000	35.0568	40.9320
Basic with ESE Services	8	4	444	29	-	794.2400	26.0173	.3000
ESOL	5	3	183	47	10	278.5400	31.7265	(40.6820)
ESE Support Levels 4 and 5	4	2	4	4	1	4.4900	1.1076	(.3000)
Career Education 9-12	2	2	<u>23</u>	<u>21</u>	<u>2</u>	<u>138.5700</u>	<u>6.1090</u>	<u>(.6222)</u>
All Programs	10	5	<u>2,752</u>	<u>145</u>	<u>13</u>	<u>4,566.8400</u>	<u>100.0172</u>	<u>(.3722)</u>

<sup>4</sup> For ESOL, the material noncompliance is composed of Findings 1, 2, 11, 16, 17, 18, and 19 on *SCHEDULE D*.

<sup>5</sup> For ESE Support Levels 4 and 5, the material noncompliance is disclosed in Finding 3 on *SCHEDULE D*.

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (123) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 17 of the 42 teachers in our test.<sup>6</sup> The District did not report any 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.

---

<sup>6</sup> For teachers, the material noncompliance is composed of Findings 6, 7, 8, 9, 10, 12, 13, 14, 15, 20, 21, 22, and 23 on *SCHEDULE D.*

## SCHEDULE B

---

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

<b>No. Program<sup>1</sup></b>	<b>Proposed Net Adjustment<sup>2</sup></b>	<b>Cost Factor</b>	<b>Weighted FTE<sup>3</sup></b>
101 Basic K-3	31.2244	1.122	35.0338
102 Basic 4-8	2.5201	1.000	2.5201
103 Basic 9-12	7.1875	.988	7.1013
113 Grades 9-12 with ESE Services	.3000	.988	.2964
130 ESOL	(40.6820)	1.208	(49.1439)
255 ESE Support Level 5	(.3000)	5.707	(1.7121)
300 Career Education 9-12	<u>(.6222)</u>	1.072	<u>(.6670)</u>
Total	<u>(.3722)</u>		<u>(6.5714)</u>

<sup>1</sup> See NOTE A7.

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

<sup>3</sup> 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> <sup>1</sup>			<u>Balance Forward</u>
	<u>#0031</u>	<u>#0061</u>	<u>#0181</u>	
101 Basic K-3	.....	4.1055	27.1189	31.2244
102 Basic 4-8	.....	.3426	2.1775	2.5201
103 Basic 9-12	6.9375	.....	.....	6.9375
113 Grades 9-12 with ESE Services	.3000	.....	.....	.3000
130 ESOL	(6.9375)	(4.4481)	(29.2964)	(40.6820)
255 ESE Support Level 5	(.3000)	.....	.....	(.3000)
300 Career Education 9-12	<u>(.3722)</u>	<u>.....</u>	<u>.....</u>	<u>(.3722)</u>
Total	<u>(.3722)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.3722)</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See Note A5.)

<b>No. Program</b>	<b>Brought Forward</b>	<b>Proposed Adjustments<sup>1</sup></b>	
		<b>#0291</b>	<b>Total</b>
101 Basic K-3	31.2244	.....	31.2244
102 Basic 4-8	2.5201	.....	2.5201
103 Basic 9-12	6.9375	.2500	7.1875
113 Grades 9-12 with ESE Services	.3000	.....	.3000
130 ESOL	(40.6820)	.....	(40.6820)
255 ESE Support Level 5	(.3000)	.....	(.3000)
300 Career Education 9-12	<u>(.3722)</u>	<u>(.2500)</u>	<u>(.6222)</u>
Total	<u>(.3722)</u>	<u>.0000</u>	<u>(.3722)</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See Note A5.)

# SCHEDULE D

---

## FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

### Overview

DeSoto 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.*

### DeSoto County High School (#0031)

1. [Ref. 3101] ELL Committees for two students were not convened by October 1 to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We also noted that the English language proficiency for one of the students was not assessed, and the student’s parents were not notified of the student’s ESOL placement. We propose the following adjustment:

103 Basic 9-12	.7500	
130 ESOL	<u>(.7500)</u>	.0000

2. [Ref. 3103] School records did not evidence that the parents of three ELL students were notified of the students’ placement in the ESOL Program. We propose the following adjustment:

103 Basic 9-12	2.0000	
130 ESOL	<u>(2.0000)</u>	.0000

3. [Ref. 3104] The course schedule for one ESE student who received intermittent Hospital and Homebound services was incorrectly reported in ESE Support Level 5 for *(Finding Continues on Next Page)*

**Findings**

**DeSoto County High School (#0031)** (Continued)

on-campus instruction. Because the student was not receiving specialized one-on-one instruction during this time, the student was not eligible for the 13 Special Considerations Points on the *Matrix of Services* form and thus, the student’s schedule should have been reported in Grades 9-12 with ESE Services. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.3000	
255 ESE Support Level 5	<u>(.3000)</u>	.0000

4. [Ref. 3106] The timecard for one Career Education 9-12 student who participated in OJT was 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>(.1222)</u>	(.1222)
---------------------------	----------------	---------

5. [Ref. 3107] One Career Education 9-12 student who participated in OJT did not work during the October 2023 reporting survey period. We propose the following adjustment:

300 Career Education 9-12	<u>(.2500)</u>	(.2500)
---------------------------	----------------	---------

6. [Ref. 3170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Middle Grades Math but taught courses that required certification in Math 1. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. In addition, these courses included ELL students, but the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	1.4375	
130 ESOL	<u>(1.4375)</u>	.0000

7. [Ref. 3171] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records indicated that the teacher was hired as an interim substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), rather was hired to fill an open teacher vacancy providing direct instructional services to students. Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions  
*(Finding Continues on Next Page)*

**Findings**

**DeSoto County High School (#0031)** (Continued)

provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

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

103 Basic 9-12	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000

8. [Ref. 3172] One teacher taught a Basic subject area course that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000

9. [Ref. 3173] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education but taught a course that required certification in English. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	.1250	
130 ESOL	<u>(.1250)</u>	.0000

10. [Ref. 3174] One teacher taught English to classes that included ELL students but was not approved by the School Board to teach these students out of field. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**DeSoto County High School (#0031)** (Continued)

103 Basic 9-12	.6250	
130 ESOL	<u>(.6250)</u>	<u>.0000</u>
		<u>(.3722)</u>

**West Elementary School (#0061)**

11. [Ref. 6101] The English language proficiency of one ELL student was not assessed, and an ELL Committee was not convened within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

101 Basic K-3	.4428	
130 ESOL	<u>(.4428)</u>	<u>.0000</u>

12. [Ref. 6170] One teacher taught a Language Arts course that included ELL students but was not approved by the School Board to teach these students out of field. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	.8564	
130 ESOL	<u>(.8564)</u>	<u>.0000</u>

13. [Ref. 6171] One teacher taught Language Arts and Basic subject area courses that included ELL students but had earned none of the 240 or 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	.8568	
130 ESOL	<u>(.8568)</u>	<u>.0000</u>

14. [Ref. 6172] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records indicated that the teacher was hired as an interim substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), rather was hired to fill an open teacher vacancy providing direct instructional services to students. Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including  
*(Finding Continues on Next Page)*

**Findings**

**West Elementary School (#0061)** (Continued)

substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

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

101 Basic K-3	1.9495	
130 ESOL	<u>(1.9495)</u>	.0000

15. [Ref. 6173] One teacher taught a Language Arts course that included an ELL student but was not approved by the School Board to teach this student out of field. We also noted that the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.3426	
130 ESOL	<u>(.3426)</u>	.0000
		<u>.0000</u>

**Nocatee Elementary School (#0181)**

16. [Ref. 18101] School records did not evidence that the English language proficiency of one ELL student was assessed to consider the student’s initial ESOL placement. We propose the following adjustment:

102 Basic 4-8	.8710	
130 ESOL	<u>(.8710)</u>	.0000

17. [Ref. 18102] School records did not evidence that the parents of one ELL student were notified of the student’s ESOL placement. We propose the following adjustment:

101 Basic K-3	.4355	
130 ESOL	<u>(.4355)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Nocatee Elementary School (#0181)** (Continued)

18. [Ref. 18103] 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	.4355	
130 ESOL	<u>(.4355)</u>	.0000

19. [Ref. 18104] The *ELL Student Plan* for one student was incomplete in that it did not identify ELL services to be provided during the 2023-24 school year. We propose the following adjustment:

102 Basic 4-8	.8710	
130 ESOL	<u>(.8710)</u>	.0000

20. [Ref. 18170/71] Two teachers taught Language Arts and Basic subject area courses that included ELL students but had earned none of the 300 or 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 18170</u>		
101 Basic K-3	5.1396	
130 ESOL	<u>(5.1396)</u>	.0000

<u>Ref. 18171</u>		
101 Basic K-3	2.4846	
130 ESOL	<u>(2.4846)</u>	.0000

21. [Ref. 18172] One teacher taught a Language Arts course that included ELL students but was not approved by the School Board to teach these students out of field until January 23, 2024, and the students’ parents were not notified of the teacher’s out-of-field status until January 24, 2024, both of which were after the October 2023 reporting survey period. We propose the following adjustment:

101 Basic K-3	.6423	
130 ESOL	<u>(.6423)</u>	.0000

22. [Ref. 18173/74/75/76] Our testing of teacher qualifications disclosed that four teachers did not hold valid Florida teaching certificates. School records indicated that the teachers were hired as interim substitutes; however, our review of the teachers’ *(Finding Continues on Next Page)*

**Findings**

**Nocatee Elementary School (#0181)** (Continued)

classroom placements indicated that the teachers were not assigned to fill in for absent teachers (i.e., in a limited temporary role), rather they were hired to fill open teacher vacancies providing direct instructional services to students. Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teachers were providing direct instructional services, did not hold any certification, and were not otherwise qualified to teach, we propose the following adjustments:

<u>Ref. 18173</u>		
101 Basic K-3	5.1396	
130 ESOL	<u>(5.1396)</u>	.0000
<u>Ref. 18174</u>		
101 Basic K-3	5.1396	
130 ESOL	<u>(5.1396)</u>	.0000
<u>Ref. 18175</u>		
101 Basic K-3	3.8547	
130 ESOL	<u>(3.8547)</u>	.0000
<u>Ref. 18176</u>		
101 Basic K-3	4.2830	
130 ESOL	<u>(4.2830)</u>	<u>.0000</u>
		<u>.0000</u>

**Findings**

**DeSoto Secondary School (#0291)**

23. [Ref. 29170] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records indicated that the teacher was hired as a teacher assistant; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to assist a teacher (i.e., in a limited role), rather was hired to fill an open teacher vacancy providing direct instructional services to students. Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education.

Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

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

103 Basic 9-12	.2500	
300 Career Education 9-12	<u>(.2500)</u>	.0000
		<u>.0000</u>

**Proposed Net Adjustment** **(.3722)**

## **SCHEDULE E**

---

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

FINDING CAUSES AND RECOMMENDATIONS
------------------------------------

DeSoto County District School Board (District) management indicated that the issues identified in *SCHEDULE D* could be attributed to: (1) human error (Finding 1); (2) inadequate record retention procedures (Findings 2, 16, and 17); (3) miscommunication (Finding 3); (4) student starting program during survey week (Finding 4); (5) unforeseen circumstances (Finding 5); (6) system error (Finding 11); (7) oversights by staff (Findings 6, 8, 9, 13, 18, 19, 20, and 21); (8) shortage of teachers (Findings 7, 14, 22, and 23); and (9) lack of awareness of reporting requirement for exchange teachers (Findings 10, 12, and 15).

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 placement or continuation of their ESOL 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 and retained; (2) ELL student files contain proper documentation to support that parents are timely notified of the student's ESOL placement and student schedules identifying which courses are to employ ESOL strategies are included as part of the students' *ELL Student Plans*; (3) students in the Hospital and Homebound Program are reported for the scheduled instructional time as supported by the student's IEPs; (4) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed and dated, or have clearly documented job search records, and all supporting job-related records are retained in readily accessible files; (5) 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 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 (6) teachers earn the appropriate in-service training points or college credits as required by SBE Rules 6A-1.0503 and 6A-6.0907, 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

---

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

A summary discussion of the significant features of the DeSoto 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 DeSoto 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 DeSoto 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 seven schools, one cost center, and two virtual education cost centers serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2024, State funding totaling \$26 million was provided through the FEFP to the District for the District-reported 4,566.84 unweighted FTE as recalibrated. 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*

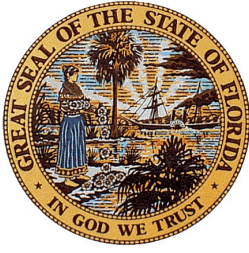
SBE Rules, Chapter 6A-4, FAC, *Certification*

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

<b>NOTE B – TESTING FTE STUDENT ENROLLMENT</b>
--

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. DeSoto County High School	1 through 10
2. West Elementary School	11 through 15
3. Nocatee Elementary School	16 through 22
4. DeSoto Secondary School	23
5. DeSoto Virtual Academy	NA



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 DeSoto 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 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**

In our opinion, the DeSoto County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 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 weaknesses<sup>7</sup> 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. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

---

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

## Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
January 5, 2026

# SCHEDULE F

---

## POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the DeSoto 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 (49) 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 (2,526) 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	267
All Other FEFP Eligible Students	<u>2,259</u>
Total	<u>2,526</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.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 242 of the 2,526 students reported as being transported by the District.	2	(1)
<b>Totals</b>	<u>2</u>	<u>(1)</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

DeSoto 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 July and October 2023 reporting survey periods 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] One student in our test was incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The student's IEP did not indicate that the student met at least one of the five criteria required for reporting in a weighted ridership category. We determined that the student was otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

**October 2023 Survey**

86 Days in Term

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

2. [Ref. 52] Our review of the documentation supporting programs offered during the June 2024 reporting survey period disclosed that one student was not enrolled in an ESE ESY program during that time. Consequently, this student was not eligible for State transportation funding. We propose the following adjustment:

**Students  
Transported  
Proposed Net  
Adjustments**

		<b>Students Transported Proposed Net Adjustments</b>
<b><u>Findings</u></b>		
<b>June 2024 Survey</b>		
<u>18 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	(1)
<b>Proposed Net Adjustment</b>		<b><u>(1)</u></b>

## **SCHEDULE H**

---

### **FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS STUDENT TRANSPORTATION**

#### **FINDING CAUSES AND RECOMMENDATIONS**

DeSoto County District School Board (District) management indicated that the issues identified in *SCHEDULE G* could be attributed to: (1) oversights by staff (Finding 1); and (2) lack of awareness of transportation reporting for summer enrichment program (Finding 2).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students on school buses and whose IEPs document that they meet one of the five criteria required for weighted funding are reported in the IDEA – PK through Grade 12, Weighted ridership category; and (2) only ESE students attending ESY Programs as noted on the students' IEPs that also specify the need for transportation as a related service, or students attending a nonresidential DJJ program, are reported for State transportation funding during the summer reporting survey periods.

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

---

<b>NOTE A - SUMMARY STUDENT TRANSPORTATION</b>
--

A summary discussion of the significant features of the DeSoto 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 DeSoto County

For the fiscal year ended June 30, 2024, the District received \$875,877 for student transportation as part of the State funding through the FEFP. The District’s student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2023	1	5	-
October 2023	23	1,246	564
February 2024	23	1,264	586
June 2024	<u>2</u>	<u>11</u>	-
Totals	<u>49</u>	<u>2,526</u>	<u>1,150</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

---



The School District of DeSoto  
Dr. Bobby Bennett  
Superintendent

January 5, 2026

Ms. Sherrill F. Norman, CPA  
Auditor General  
Claude Denson Pepper Building, Room 476A  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

Pursuant to Section 11.45 (4) (d), Florida Statutes, the District is required to submit a written statement of explanation concerning all findings. Below is our response to the Preliminary and Tentative audit findings and recommendations as prepared by your office for the DeSoto County District School Board for the fiscal year that ended June 30, 2024

Finding 1: ELL Committees for two students were not convened by October 1 to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS.

Recommendation: The English language proficiency of students being considered for placement or continuation of their ESOL 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 and retained

District Response: The district agrees with Finding #1. To correct the identified noncompliance, the district convened ELL Committees for both students to review continued ESOL placement beyond three years from DEUSS, and all required documentation has been completed and placed in the students' cumulative records. The required English language proficiency assessment for the identified student was administered, and the results were reviewed and documented by the ELL Committee. Additionally, parents of the affected students were notified in writing of the student's ESOL placement, services, and parental rights, in a language they can understand. The district ESOL coordinator reviewed all documentation to verify compliance with FLDOE requirements.

Finding 2: school records did not provide evidence that the parents of three ELL students were notified of the students' placement in the ESOL Program.

Recommendation: ELL student files contain proper documentation to support that parents are timely notified of the student's ESOL placement and student schedules identifying which courses are to employ ESOL strategies are included as part of the students' ELL Student Plans

District Response: The district agrees with Finding #2. To correct the identified noncompliance, the district reviewed the ESOL records for the three students and provided written parent notification of ESOL placement, program services, and parental rights, in a language understandable to the parents. Copies of the notification letters and documentation of delivery have been placed in the students' cumulative records. The district ESOL coordinator verified that all required notifications were completed and properly documented. Evidence of correction includes copies of parent notification letters, documentation of delivery, and verification by the district ESOL coordinator.

To prevent recurrence, the district will strengthen its ESOL compliance procedures by requiring documentation of parent notification to be completed and filed prior to finalizing ESOL placement. School administrators, guidance counselors, and ESOL staff will receive training on ESOL parent notification requirements and documentation procedures. Additionally, the district ESOL coordinator will conduct periodic reviews of ELL student files to ensure that parent notifications are consistently completed and maintained.

Finding 3: Incorrect FEFP Program Reported

Recommendation: The course schedule for one ESE student who received intermittent Hospital and Homebound services was incorrectly reported in ESE Support Level 5 for on-campus instruction. Because the student was not receiving specialized one-on-one instruction during this time, the student was not eligible for the 13 Special Considerations Points on the Matrix of Services form and thus, the student's schedule should have been reported in Grades 9-12 with ESE Services. We propose the following adjustment:

113- Grades 9-12 with ESE Services .3000  
255- ESE Support Level 5 (.3000) .0000

District Response: The District agrees with Finding #3. During each FTE Survey, the ESE Data Clerk will pull the names of students receiving Hospital/Homebound services. The ESE Director will review each student's IEP, Matrix of Services, course schedule, and the service provider's timesheets and lesson plans to ensure the student is receiving Level 4 or Level 5 services at that time.

Finding 4: Timecard not available for examination on 9-12 OJT student

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

District Response: The District agrees with Finding #4. The CTE Department will continue to collaborate with OJT staff to ensure that timecards for students participating in OJT are readily available and maintained in an organized format that facilitates easy and efficient access to information.

Finding 5: One Career Education 9-12 student who participated in OJT did not work during the October 2023 reporting survey period

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

District Response: The District agrees with Finding #5. The CTE Department will work closely with OJT personnel to implement and maintain accurate recordkeeping practices throughout the school year, proactively minimizing the risk of recordkeeping errors.

Finding 6: Out of Field Teacher-No Board Approval or Parental Notification

Recommendation: 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 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.

District Response: The District agrees with Finding #6. The Human Resources Department will continue to work with District schools to educate all school sites about actively seeking in-field teachers to fill vacancies and will highlight the importance of double-checking areas of certification and applicable endorsements when considering teaching

Post Office Box 2000 Arcadia, Florida 34265  
Telephone: 863.494.4222 x1000  
bobby.bennett@desotoschools.com

assignments. All teachers that do not hold the appropriate certification or endorsement will be reported as out-of-field to the School Board and parent notification will be provided. The Human Resources Department will monitor teacher course completion and compliance of required coursework/in-service. Teachers will annually be notified of their out of compliance status via the Agreement to Complete ESOL and Plan of Study which describes ESOL requirements. Annually teachers will be notified of ESOL in-service opportunities. Additionally, teachers that have not completed their ESOL Requirements will be pulled into District-wide mandatory ESOL Training sessions multiple times annually to assist them in point/endorsement progression.

#### Finding 7: Substitute Teacher

Recommendation: 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 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

District Response: The District agrees with Finding #7. The Human Resources Department will continue to work with District schools to educate all school sites about actively seeking certified teachers to fill vacancies and avoid using substitutes. All interim substitutes in teaching positions during survey reporting periods will be reported as out-of-field for board approval and parent notification will be provided.

#### Finding 8: In-Service Training Points

Recommendation: teachers earn the appropriate in-service training points or college credits as required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, in accordance with the teachers' in-service training timelines.

District Response: The District agrees with Finding #8. The Human Resources Department will monitor teacher course completion and compliance of required coursework/in-service. Teachers will annually be notified of their out of compliance status via the Agreement to Complete ESOL and Plan of Study which describes ESOL requirements. Annually teachers will be notified of ESOL in-service opportunities. Additionally, teachers that have not completed their ESOL Requirements will be pulled into District-wide mandatory ESOL Training sessions multiple times annually to assist them in point/endorsement progression.

#### Finding 9: Out of Field Teacher

Recommendation: 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 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.

District Response: The District agrees with Finding #9. The Human Resources Department will continue to work with District schools to educate all school sites about actively seeking in-field teachers to fill vacancies and will highlight the importance of double-checking areas of certification and applicable endorsements when considering teaching assignments. All teachers that do not hold the appropriate certification or endorsement will be reported as out-of-field to the School Board and parent notification will be provided.

#### Finding 10: Out of Field Teacher

Recommendation: 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 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.

District Response: The District agrees with Finding #10. The Human Resources Department will continue to work with District schools to educate all school sites about actively seeking in-field teachers to fill vacancies and will highlight the importance of double-checking areas of certification and applicable endorsements when considering teaching assignments. All teachers that do not hold the appropriate certification or endorsement will be reported as out-of-field to the School Board and parent notification will be provided.

Post Office Box 2000 Arcadia, Florida 34265  
Telephone: 863.494.4222 x1000  
bobby.bennett@desotoschools.com

Finding 11: The English language proficiency of one ELL student was not assessed, and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS.

Recommendation: The English language proficiency of students being considered for placement or continuation of their ESOL 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 and retained

District Response: The district agrees with Finding #1. To correct the identified noncompliance, the district will administer the required English language proficiency assessment for the student, and the results will be reviewed and documented. An ELL Committee will convene to consider the student's continued eligibility and placement in the ESOL program beyond three years from DEUSS, and all required documentation will be completed and placed in the student's cumulative record. The district ESOL coordinator will review the student's file to verify that all required assessments, committee actions, and documentation are completed in accordance with FLDOE requirements.

Finding 12: Out of Field Teacher

Recommendation: 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 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.

District Response: The District agrees with Finding #12. The Human Resources Department will continue to work with District schools to educate all school sites about actively seeking in-field teachers to fill vacancies and will highlight the importance of double-checking areas of certification and applicable endorsements when considering teaching assignments. All teachers that do not hold the appropriate certification or endorsement will be reported as out-of-field to the School Board and parent notification will be provided.

Finding 13: In-Service Training Points

Recommendation: Teachers earn the appropriate in-service training points or college credits as required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, in accordance with the teachers' in-service training timelines.

District Response: The District agrees with Finding #13. The Human Resources Department will monitor teacher course completion and compliance of required coursework/in-service. Teachers will annually be notified of their out of compliance status via the Agreement to Complete ESOL and Plan of Study which describes ESOL requirements. Annually teachers will be notified of ESOL in-service opportunities. Additionally, teachers that have not completed their ESOL Requirements will be pulled into District-wide mandatory ESOL Training sessions multiple times annually to assist them in point/endorsement progression.

Finding 14: Substitute Teacher

Recommendation: 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 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.

District Response: The District agrees with Finding #14. The Human Resources Department will continue to work with District schools to educate all school sites about actively seeking certified teachers to fill vacancies and avoid using substitutes. All interim substitutes in teaching positions during survey reporting periods will be reported as out-of-field for board approval and parent notification will be provided.

Finding 15: Out of Field Teacher

Recommendation: 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

Post Office Box 2000 Arcadia, Florida 34265  
Telephone: 863.494.4222 x1000  
bobby.bennett@desotoschools.com

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

District Response: The District agrees with Finding #15. The Human Resources Department will continue to work with District schools to educate all school sites about actively seeking in-field teachers to fill vacancies and will highlight the importance of double-checking areas of certification and applicable endorsements when considering teaching assignments. All teachers that do not hold the appropriate certification or endorsement will be reported as out-of-field to the School Board and parent notification will be provided.

Finding 16: School records did not provide evidence that the English language proficiency of one ELL student was assessed to consider the student's initial ESOL placement

Recommendation: The English language proficiency of students being considered for placement or continuation of their ESOL 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 and retained

District Response: The district agrees with Finding #16. To correct the identified noncompliance, the district administered the required English language proficiency assessment for the student. The results were reviewed to determine appropriate ESOL placement, and all required documentation has been placed in the student's cumulative record. The district ESOL coordinator reviewed the student's file to verify that the assessment and placement documentation were completed in accordance with FLDOE requirements.

To prevent recurrence of this and related ESOL compliance findings, the district will implement a comprehensive monitoring system to ensure timely English language proficiency assessments, ELL Committee meetings, and parent notifications for both initial and continued ESOL placement. The district will strengthen enrollment and intake procedures to require completion and documentation of required assessments prior to finalizing ESOL placement. In addition, administrators, guidance counselors, ESOL teachers, and enrollment staff will receive targeted ESOL compliance training emphasizing assessment timelines, ELL Committee requirements, documentation procedures, and parent notification requirements. The district ESOL coordinator will continue to conduct periodic internal audits of ELL student records to ensure sustained compliance.

Finding 17: School records did not provide evidence that the parents of one ELL student were notified of the student's ESOL placement.

Recommendation: ELL student files contain proper documentation to support that parents are timely notified of the student's ESOL placement and student schedules identifying which courses are to employ ESOL strategies are included as part of the students' *ELL Student Plans*;

District Response: The district agrees with Finding #17. The district will provide written parent notification of ESOL placement, program services, and parental rights in a language the parents can understand, and documentation will be placed in the student's cumulative record. To prevent recurrence, the district will continue to monitor ESOL records to ensure timely parent notification and documentation.

Finding 18: 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 DEUS

Recommendation: The English language proficiency of students being considered for placement or continuation of their ESOL 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 and retained

District Response: The district agrees with Finding #18. The required assessment has now been administered, reviewed, and documented in the student's record. The district will strengthen monitoring procedures and ensure timely assessments in the future to prevent this from occurring again.

Post Office Box 2000 Arcadia, Florida 34265  
Telephone: 863.494.4222 x1000  
bobby.bennett@desotoschools.com

Finding 19: The ELL Student Plan for one student was incomplete in that it did not identify ELL services to be provided during the 2023-24 school year.

Recommendation: ELL student files contain proper documentation to support that parents are timely notified of the student's ESOL placement and student schedules identifying which courses are to employ ESOL strategies are included as part of the students' *ELL Student Plans*;

District Response: The district agrees with Finding #19. The student's ELL Student Plan has now been updated to include all required services and documentation has been placed in the student's record. The district will continue to monitor ELL Student Plans to ensure they are complete and accurately reflect services for all students in the future.

Finding 20: In-Service Points

Recommendation: teachers earn the appropriate in-service training points or college credits as required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, in accordance with the teachers' in-service training timelines.

District Response: The District agrees with Finding #20. The Human Resources Department will monitor teacher course completion and compliance of required coursework/in-service. Teachers will annually be notified of their out of compliance status via the Agreement to Complete ESOL and Plan of Study which describes ESOL requirements. Annually teachers will be notified of ESOL in-service opportunities. Additionally, teachers that have not completed their ESOL Requirements will be pulled into District-wide mandatory ESOL Training sessions multiple times annually to assist them in point/endorsement progression.

Finding 21: Out of Field Teacher

Recommendation: 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 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.

District Response: The District agrees with Finding #21. The Human Resources Department will continue to work with District schools to educate all school sites about actively seeking in-field teachers to fill vacancies and will highlight the importance of double-checking areas of certification and applicable endorsements when considering teaching assignments. All teachers that do not hold the appropriate certification or endorsement will be reported as out-of-field to the School Board and parent notification will be provided.

The Human Resources Department will monitor teacher course completion and compliance of required coursework/in-service. Teachers will annually be notified of their out of compliance status via the Agreement to Complete ESOL and Plan of Study which describes ESOL requirements. Annually teachers will be notified of ESOL in-service opportunities. Additionally, teachers that have not completed their ESOL Requirements will be pulled into District-wide mandatory ESOL Training sessions multiple times annually to assist them in point/endorsement progression.

Finding 22: Substitute Teacher

Recommendation: 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 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.

District Response: The District agrees with Finding #22. The Human Resources Department will continue to work with District schools to educate all school sites about actively seeking certified teachers to fill vacancies and avoid using substitutes. All interim substitutes in teaching positions during survey reporting periods will be reported as out-of-field for board approval and parent notification will be provided.

Finding 23: Substitute Teacher

Recommendation: 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 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.

Post Office Box 2000 Arcadia, Florida 34265  
Telephone: 863.494.4222 x1000  
bobby.bennett@desotoschools.com

District Response: The District agrees with Finding #23. The Human Resources Department will continue to work with District schools to educate all school sites about actively seeking certified teachers to fill vacancies and avoid using substitutes. All interim substitutes in teaching positions during survey reporting periods will be reported as out-of-field for board approval and parent notification will be provided.

#### STUDENT TRANSPORTATION

Finding 1: Student Transportation

Recommendation: Only students on school buses and whose IEPs document that they meet one of the five criteria required for weighted funding are reported in the IDEA – PK through Grade 12, Weighted ridership category

District Response: The District agrees with finding# 1 on Student Transportation. The ESE and Transportation departments will collaborate to ensure accurate identification and reporting of students requiring special transportation as a related service. The ESE department will provide targeted training to ESE Staffing Specialists to ensure IEPs are properly documented, clearly indicating when a student meets at least one of the five criteria required for reporting in a weighted ridership category. Additionally, the ESE department will train Transportation staff on how to review and interpret both in-district and out-of-district IEPs, including recognizing different layouts to determine if a student meets at least one of the five criteria, ensuring accurate transportation reporting. A meeting agenda and sign in sheet will be created to document the training.

Finding 2: Student Transportation

Recommendation: Only ESE students attending ESY Programs as noted on the students' IEPs that also specify the need for transportation as a related service, or students attending a nonresidential DJJ program, are reported for State transportation funding during the summer reporting survey periods.

District Response: The District agrees with find #2 on Transportation. The ESE and Transportation Departments will work collaboratively to ensure accurate reporting of students who may require special transportation as a related service for the ESY program. Each year, the ESE Department provides the Transportation Department with a spreadsheet identifying students who qualify for special transportation services during summer ESY programs. Beginning this year, the spreadsheet will include an additional column indicating the specific course in which each student is enrolled. If a student is enrolled in a credit-earning course, this will be noted to indicate the student's eligibility to receive funding for special transportation.

Sincerely,



Bobby Bennett  
Superintendent

Post Office Box 2000 Arcadia, Florida 34265  
Telephone: 863.494.4222 x1000  
bobby.bennett@desotoschools.com