

**OKALOOSA COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2019



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2018-19 fiscal year, Marcus Chamber served as Interim Superintendent from January 11, 2019, Mary Beth Jackson served as Superintendent through January 10, 2019, and the following individuals served as Board members:

	<u>District No.</u>
Dr. Lamar White, Chair to 11-18-19	1
Dewey Destin, Vice Chair to 11-19-18	2
Linda Evanchyk from 11-20-18	3
Rodney Walker to 11-19-18	3
Timothy Bryant, Chair from 11-19-19, Vice Chair from 11-20-18	4
Dr. Diane Kelley, Vice Chair from 11-20-18	5
Melissa Thrush to 11-19-18	5

The team leader was Alice Pounds, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at davidhughes@aud.state.fl.us or by telephone at (850) 412-2971.

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OKALOOSA COUNTY DISTRICT SCHOOL BOARD
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OKALOOSA COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
K	Kindergarten
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, Career Education 9-12, and student transportation, the Okaloosa County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2019. Specifically, we noted:

- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 56 of the 152 students in our ESOL test and 4 of the 20 students in our Career Education 9-12 test. Three (2 percent) of the 152 students in our ESOL test attended charter schools and 1 (2 percent) of the 56 students with exceptions attended charter schools. None of the 20 students in our Career Education 9-12 test attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 131 of the 435 students in our student transportation test, in addition to 413 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 31 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 7.1163, all applicable to District schools other than charter schools but has a potential impact on the District's weighted FTE of negative 26.6770 (26.6231 applicable to District schools other than charter schools and .0539 applicable to charter schools). Noncompliance related to student transportation resulted in eight findings and a proposed net adjustment of negative 533 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2019, was \$4,204.42 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$112,161 (negative 26.6770 times \$4,204.42), of which \$111,935 is applicable to District schools other than charter schools and \$226 is applicable to charter schools.

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

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

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Okaloosa County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of Okaloosa County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 44 schools other than charter schools, 3 charter schools, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2019, State funding totaling \$110.5 million was provided through the FEFP to the District for the District-reported 31,449.44 unweighted FTE as recalibrated, which included 1,358.78 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

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

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

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one FTE membership survey¹ of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$6.7 million for student transportation as part of the State funding through the FEFP.

¹ FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. See Note A6. for more information on surveys.

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Okaloosa County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2019. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2018-19* issued by the Department of Education.

Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is the responsibility of the Department of Education.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for students in our English for Speakers of Other Languages and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving reporting errors or records 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 Career Education 9-12, the Okaloosa County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2019.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses² in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might 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

² A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

internal controls related to reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
December 21, 2020

SCHEDULE A

POPULATIONS, TEST SELECTION, AND TEST RESULTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2019, the Okaloosa County District School Board (District) reported to the DOE 31,449.44 unweighted FTE as recalibrated, which included 1,358.78 unweighted FTE as recalibrated for charter schools, at 44 District schools other than charter schools, 3 charter schools, and 3 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2019. (See NOTE B.) The population of schools (50) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (12,986) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 56 of the 152 students in our ESOL test³ and 4 of the 20 students in our Career Education 9-12 test.⁴ Three (2 percent) of the 152 students in our ESOL test attended charter schools and 1 (2 percent) of the 56 students with exceptions attended charter schools. None of the 20 students in our Career Education 9-12 test attended charter schools.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	48	11	10,224	131	4	23,854.4100	97.8001	54.8501
Basic with ESE Services	48	11	1,992	106	3	5,865.7900	93.7384	(.9155)
ESOL	33	9	574	152	56	809.7400	106.9180	(33.9772)
ESE Support Levels 4 and 5	27	8	175	96	4	245.6200	81.1353	(5.6969)
Career Education 9-12	12	1	<u>21</u>	<u>20</u>	<u>4</u>	<u>673.8800</u>	<u>5.6703</u>	<u>(21.3768)</u>
All Programs	50	12	<u>12,986</u>	<u>505</u>	<u>71</u>	<u>31,449.4400</u>	<u>385.2621</u>	<u>(7.1163)</u>

³ For ESOL, the material noncompliance is composed of Findings 2, 6, 7, 8, 9, 10, 15, 16, 19, 23, 24, 25, 26, 28, and 31 on *SCHEDULE D*.

⁴ For Career Education 9-12, the material noncompliance is composed of Findings 12, 13, and 14 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (500, of which 494 are applicable to District schools other than charter schools and 6 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 150 and found exceptions for 4 teachers. Three (2 percent) of the 150 teachers in our test taught at charter schools and none of the 4 teachers with exceptions taught at charter schools.

Proposed Adjustments

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

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

SCHEDULE B

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

District Schools Other Than Charter Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	18.0292	1.108	19.9764
102 Basic 4-8	9.8215	1.000	9.8215
103 Basic 9-12	26.2994	1.000	26.2994
111 Grades K-3 with ESE Services	1.0001	1.108	1.1081
112 Grades 4-8 with ESE Services	(.8330)	1.000	(.8330)
113 Grades 9-12 with ESE Services	(1.0826)	1.000	(1.0826)
130 ESOL	(33.2772)	1.185	(39.4335)
254 ESE Support Level 4	(5.4569)	3.619	(19.7485)
255 ESE Support Level 5	(.2400)	5.642	(1.3541)
300 Career Education 9-12	(21.3768)	1.000	(21.3768)
Subtotal	(7.1163)		(26.6231)

Charter Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	.7000	1.108	.7756
130 ESOL	(.7000)	1.185	(.8295)
Subtotal	.0000		(.0539)

Total of Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	18.7292	1.108	20.7520
102 Basic 4-8	9.8215	1.000	9.8215
103 Basic 9-12	26.2994	1.000	26.2994
111 Grades K-3 with ESE Services	1.0001	1.108	1.1081
112 Grades 4-8 with ESE Services	(.8330)	1.000	(.8330)
113 Grades 9-12 with ESE Services	(1.0826)	1.000	(1.0826)
130 ESOL	(33.9772)	1.185	(40.2630)
254 ESE Support Level 4	(5.4569)	3.619	(19.7485)
255 ESE Support Level 5	(.2400)	5.642	(1.3541)
300 Career Education 9-12	(21.3768)	1.000	(21.3768)
Total	(7.1163)		(26.6770)

Notes: (1) See NOTE A7.

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

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

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0131</u>	<u>#0241</u>	<u>#0271</u>	
101 Basic K-3	(.0714)	4.4568	.....	4.3854
102 Basic 4-8	.....	.....	1.9164	1.9164
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.5000	.5001	.....	1.0001
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(.4286)	.....	(1.9164)	(2.3450)
254 ESE Support Level 4	(.5000)	(4.9569)	.....	(5.4569)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>(.5000)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.5000)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0581</u>	<u>#0601</u>	<u>#0641</u>	<u>#0651</u>	
101	4.3854	.....	.....	.....	.....	4.3854
102	1.9164	.....	.....	.....	(.1853)	1.7311
103	.0000	3.0161	(.7672)	24.0505	.....	26.2994
111	1.0001	.....	.....	.....	.....	1.0001
112	.0000	.....	.....	.....	.....	.0000
113	.0000	(1.0000)	.....	.....	.....	(1.0000)
130	(2.3450)	(5.0161)	.....	(3.3485)	(.6664)	(11.3760)
254	(5.4569)	.....	.....	.....	.....	(5.4569)
255	.0000	.....	.....	.....	(.2400)	(.2400)
300	<u>.0000</u>	<u>.....</u>	<u>(.6748)</u>	<u>(20.7020)</u>	<u>.....</u>	<u>(21.3768)</u>
Total	<u>(.5000)</u>	<u>(3.0000)</u>	<u>(1.4420)</u>	<u>.0000</u>	<u>(1.0917)</u>	<u>(6.0337)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Total</u>
		<u>#0681</u>	<u>#0771</u>	<u>#7023</u>	<u>#9807*</u>	
101	4.3854	13.6438	.....	.....	.7000	18.7292
102	1.7311	1.7232	6.3672	.....	.....	9.8215
103	26.2994	.....	.....	.....	.....	26.2994
111	1.0001	.....	.....	.....	.....	1.0001
112	.0000	.....	(.8330)	.....	.....	(.8330)
113	(1.0000)	.....	.....	(.0826)	.....	(1.0826)
130	(11.3760)	(16.3670)	(5.5342)	.....	(.7000)	(33.9772)
254	(5.4569)	.....	.....	.....	.....	(5.4569)
255	(.2400)	.....	.....	.....	.....	(.2400)
300	<u>(21.3768)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(21.3768)</u>
Total	<u>(6.0337)</u>	<u>(1.0000)</u>	<u>.0000</u>	<u>(.0826)</u>	<u>.0000</u>	<u>(7.1163)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Okaloosa County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2018-19* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Proposed Net Adjustments (Unweighted FTE)

Findings

Our examination included the July and October 2018 reporting survey periods and the February and June 2019 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2018 reporting survey period, the February 2019 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Districtwide – Attendance Recordkeeping

1. [Ref. 1] Our examination of the schools' student attendance record keeping procedures disclosed that for 6 of the 11 non-virtual schools tested, adequate procedures were not always in place to ensure the complete and accurate reporting of student attendance.

State Board of Education Rule 6A-1.044(3), FAC, and *Florida Department of Education Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 6 through 10, require specific system criteria to be met. In response to our inquiries, District and the schools' personnel advised that, during 2018-19 school year, the 6 schools recorded daily student attendance electronically in the Portal Access Web-based Service (PAWS), an attendance recordkeeping system, as well as on manual attendance cards. The attendance recorded in PAWS during this period was uploaded to the District's Student Information System (SIS) on a daily basis and this data was the basis for determining student eligibility for FEFP funding. As such, the electronic attendance records should indicate when attendance was taken and by whom. However, District personnel indicated that the manual attendance cards were the official records to support the information in the District's SIS (*Finding Continues on Next Page*)

Findings

Districtwide – Attendance Recordkeeping (Continued)

and that the attendance cards resided in the teachers' classrooms for a 9-week or semester long period based on each school's procedures at which time the cards were reconciled to the information in PAWS.

We reviewed the cards and compared the attendance recorded thereon to the District's SIS and determined that reliance could be placed on the attendance records which supported our test students having at least 1 day of properly recorded attendance during the survey periods. Thus, we present this disclosure finding with no proposed adjustment.

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Destin Elementary School (#0131)

2. [Ref. 13101] One ELL student withdrew from school before the October 2018 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

101 Basic K-3	(.0714)	
130 ESOL	(.4286)	(.5000)

3. [Ref. 13102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

Silver Sands School (#0241)

4. [Ref. 24101] The *Matrix of Services* (Matrix) form for one ESE student incorrectly included a special considerations point designated for a Matrix with a total rating of 17 points and three domains rated at a level 5; however, only one domain was rated at level 5. The Matrix form was recalculated and supported reporting in Program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:

111 Grades K-3 with ESE Services	.5001	
254 ESE Support Level 4	(.5001)	.0000

5. [Ref. 24170] The parents of students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in Elementary Education. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Silver Sands School (#0241) (Continued)

101 Basic K-3	4.4568	
254 ESE Support Level 4	(4.4568)	.0000
		.0000

W. C. Pryor Middle School (#0271)

6. [Ref. 27101] School records did not evidence that the parents of two ELL students were notified of their children's placement in the ESOL Program. In addition, the *ELL Student Plan* for one student and the English language proficiency assessment scores for another student were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	1.9164	
130 ESOL	(1.9164)	.0000
		.0000

Choctawhatchee Senior High School (#0581)

7. [Ref. 58101] The attendance cards for three students (one student was in our Basic test, one student was in our Basic with ESE Services test, and one student was in our ESOL test) were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	(1.2958)	
113 Grades 9-12 with ESE Services	(1.0000)	
130 ESOL	(.7042)	(3.0000)

8. [Ref. 58103] The *ELL Student Plans* for two ELL students were not completed until October 29, 2018, and February 15, 2019, respectively, after the October 2018 and February 2019, reporting survey periods. We propose the following adjustment:

103 Basic 9-12	.8591	
130 ESOL	(.8591)	.0000

9. [Ref. 58104] School records did not demonstrate that the parents of two ELL students were notified of the students' ESOL placements until October 26, 2018, which was after the October 2018 reporting survey period. In addition, the *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located. We propose the following adjustments:

103 Basic 9-12	1.0304	
130 ESOL	(1.0304)	.0000

Findings

Choctawhatchee Senior High School (#0581) (Continued)

10. [Ref. 58105] ELL Committees for five ELL students were not convened by October 1 (three students) or within 30 school days prior to the students' DEUSS anniversary dates (two students) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, the English language proficiency of two students was not assessed within 30 school days prior to the students' DEUSS anniversary dates and one student's *ELL Student Plan* was incomplete as it did not include the student's 2018-19 course schedule. We propose the following adjustment:

103 Basic 9-12	2.4224	
130 ESOL	<u>(2.4224)</u>	<u>.0000</u>
		<u>(3.0000)</u>

Crestview High School (#0601)

11. [Ref. 60101] The attendance card for one student in our Basic test was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	(.5087)	
300 Career Education 9-12	<u>(.0834)</u>	<u>(.5921)</u>

12. [Ref. 60102] Timecards were not available at the time of our examination and could not be subsequently located for two Career Education 9-12 students who participated in OJT. In addition, one student was absent from school during the reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	(.2585)	
300 Career Education 9-12	<u>(.4568)</u>	<u>(.7153)</u>

13. [Ref. 60103] The timecard for one Career Education 9-12 student who participated in OJT was signed by the employer on September 24, 2018, prior to the October 2018 reporting survey period. Consequently, the employer did not verify the work hours during the reporting survey period. We propose the following adjustment:

300 Career Education 9-12	<u>(.1234)</u>	<u>(.1234)</u>
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14. [Ref. 60104] More work hours were reported than were supported by the timecard for one Career Education 9-12 student who participated in OJT. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Crestview High School (#0601) (Continued)

300 Career Education 9-12	(.0112)	(.0112)
		(1.4420)

Fort Walton Beach High School (#0641)

15. [Ref. 64101] ELL Committees for six ELL students were not convened by October 1 (2 students) or within 30 school days prior (4 students) to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, the English language proficiency of two students was not assessed within 30 school days prior to the students' DEUSS anniversary dates. We propose the following adjustment:

103 Basic 9-12	2.6795	
130 ESOL	(2.6795)	.0000

16. [Ref. 64102] The letter notifying parents of one student's ESOL placement was not dated; consequently, we were unable to determine if the student's parents were timely notified. We propose the following adjustment:

103 Basic 9-12	.6690	
130 ESOL	(.6690)	.0000

17. [Ref. 64170] The parents of students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in Family and Consumer Science. We propose the following adjustment:

103 Basic 9-12	17.9148	
300 Career Education 9-12	(17.9148)	.0000

18. [Ref. 64171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Math and Engineering and Technology Education but taught courses that required certification in Building Construction. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	2.7872	
300 Career Education 9-12	(2.7872)	.0000
		.0000

Findings

Max Bruner Junior Middle School (#0651)

19. [Ref. 65101] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened by October 1 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS anniversary date. In addition, the *ELL Student Plan* was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.6664	
130 ESOL	(.6664)	.0000

20. [Ref. 65102] The Physicians' *Medical Referral Forms* for two ESE students were either not available at the time of our examination to support the student's placement (one student) or did not indicate the expected duration of the student's need (one student) to be in the Hospital and Homebound Program. We propose the following adjustment:

102 Basic 4-8	.2400	
255 ESE Support Level 5	(.2400)	.0000

21. [Ref. 65103] The attendance card for one Basic student did not indicate the student's date of enrollment or withdrawal and was not signed by the teacher attesting to the card's validity. We propose the following adjustment:

102 Basic 4-8	(.0917)	(.0917)
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22. [Ref. 65104] An attendance card for one Basic student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	(1.0000)	(1.0000)
		(1.0917)

Longwood Elementary School (#0681)

23. [Ref. 68101] The *ELL Student Plans* (Plans) for 12 ELL students were not dated; consequently, we were unable to determine if the Plans had been completed before the applicable reporting survey periods. We also noted the following exceptions for five of the students:

- a. The Plan for one student was incomplete as it did not include the student's 2018-19 course schedule and the ELL Committee was convened to update the Plan but not to consider the student's continued ESOL placement.

Findings

Longwood Elementary School (#0681) (Continued)

- b. The attendance card for one student was not available at the time of our examination and could not be subsequently located.
- c. The letter for one student notifying parents of their child's ESOL placement was dated October 17, 2018, which was after the October 2018 reporting survey period.
- d. The parent notification letter for one student was not dated.
- e. The ELL Committee form for one student was not dated and school records did not evidence that the Committee was timely convened. In addition, the Committee was convened to update the student's Plan but not to consider the student's continued ESOL placement.

We propose the following adjustment:

101 Basic K-3	6.3219	
130 ESOL	<u>(7.3219)</u>	(1.0000)

24. [Ref. 68102] The letters notifying the parents of ten ELL students' ESOL placements were either dated after the October 2018 reporting survey period (nine students) or was not available at the time of our examination and could not be subsequently located (one student). In addition, the *ELL Student Plans* for four students were dated after the October 2018 reporting survey period. We propose the following adjustment:

101 Basic K-3	4.7377	
130 ESOL	<u>(4.7377)</u>	.0000

25. [Ref. 68103] School records did not demonstrate that ELL Committees were timely convened to consider three students' continued ESOL placements. Specifically, one student's English language proficiency assessment met the criteria to exit the ESOL Program; however, the student was not exited from the ESOL Program and an ELL Committee was not convened to consider the student's continued ESOL placement. In addition, the English language proficiency of two students was not assessed within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

101 Basic K-3	.8614	
102 Basic 4-8	1.7232	
130 ESOL	<u>(2.5846)</u>	.0000

Findings

Longwood Elementary School (#0681) (Continued)

26. [Ref. 68104] The *ELL Student Plans* (Plans) for two ELL students were incomplete as the Plans did not include the students' 2018-19 course schedules. In addition, the letter notifying parents of one student's ESOL placement was not dated; therefore, we could not determine if the letter was timely completed. We propose the following adjustment:

101 Basic K-3	1.7228	
130 ESOL	<u>(1.7228)</u>	.0000
		<u>(1.0000)</u>

Destin Middle School (#0771)

27. [Ref. 77101] An *Educational Plan* for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.8330	
112 Grades 4-8 with ESE Services	<u>(.8330)</u>	.0000

28. [Ref. 77102] ELL Committees for seven ELL students were not convened by October 1 (six students) or within 30 school days prior to the student's DEUSS anniversary date (one student) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, the English language proficiency of two students was not assessed within 30 school days prior to each student's DEUSS anniversary date. We propose the following adjustment:

102 Basic 4-8	5.5342	
130 ESOL	<u>(5.5342)</u>	.0000
		<u>.0000</u>

Okaloosa Online Non Franchised (#7023)

29. [Ref. 702370] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Math but taught a course that required certification in English. We also noted that the parents were not notified of the teacher's out-of-field status. Since the student involved was reported in Basic education, we present this disclosure finding with no proposed adjustment.

.0000

Findings

Okaloosa Online Non Franchised (#7023) (Continued)

30. [Ref. 702301] One ESE student was not enrolled in a virtual education course during the October 2018 or February 2019 reporting survey periods and did not complete such course by the end of the school year. Consequently, the course was not eligible to be reported for FEFP funding. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.0826)	(.0826)
		(.0826)

Liza Jackson Preparatory School (#9807) Charter School

31. [Ref. 980701] The *ELL Student Plan* (Plan) for one ELL student was incomplete as the Plan did not include the student's 2018-19 course schedule. We propose the following adjustment:

101 Basic K-3	.7000	
130 ESOL	(.7000)	.0000
		.0000

Proposed Net Adjustment		<u>(7.1163)</u>
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SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Okaloosa County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) electronic attendance records are retained for examination and the recording of manual attendance is monitored to ensure timely attendance taking; (2) only students who are in membership and in attendance at least 1 day of the reporting survey period are reported for FEFP funding and documentation is retained to support this reporting; (3) ESE students are reported in accordance with the students' *Matrix of Services* forms that are correctly scored; (4) parents are timely notified of their children's ESOL placements; (5) *ELL Student Plans* include the students' schedules, are timely prepared, and are retained in the students' files; (6) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3 year base period is assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, and ELL Committees are timely convened subsequent to these assessments; (7) students assessed as English proficient are either exited from the ESOL Program or ELL Committee documentation is available to support the student's continued placement; (8) *Medical Referral Forms* include the expected duration of a student's time in the Hospital and Homebound Program and are kept on file to support the student's placement in the Hospital and Homebound Program; (9) ESE students' *Educational Plans* are timely prepared; (10) students enrolling in virtual education courses after the February reporting survey complete the course by the end of the 180-day school year; (11) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed after the survey period, and retained in readily accessible files; and (12) teachers are properly certified or, if teaching out of field, are timely approved by the School Board to teach out of field, and (13) parents are notified when their children are assigned to teachers teaching out of field.

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 2018-19

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*

SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*

FTE General Instructions 2018-19

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

ESOL

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*

Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*

SBE Rule 6A-6.0901, FAC, *Definitions Which Apply to Programs for English Language Learners*

SBE Rule 6A-6.0902, FAC, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*

SBE Rule 6A-6.09021, FAC, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*

SBE Rule 6A-6.09022, FAC, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*

SBE Rule 6A-6.0903, FAC, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*

SBE Rule 6A-6.09031, FAC, *Post Reclassification of English Language Learners (ELLs)*

SBE Rule 6A-6.0904, FAC, *Equal Access to Appropriate Instruction for English Language Learners*

Career Education On-The-Job Attendance

SBE Rule 6A-1.044(6)(c), FAC, *Pupil Attendance Records*

Career Education On-The-Job Funding Hours

FTE General Instructions 2018-19

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

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

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

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

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

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

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

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

Teacher Certification

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*
Section 1012.01(2)(a), Florida Statutes, *Definitions, Classroom Teachers*
Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*
Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*
Section 1012.56, Florida Statutes, *Educator Certification Requirements*
SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*
SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*
SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*
SBE Rule 6A-4.0021, FAC, *Florida Teacher Certification Examinations*
SBE Rule 6A-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*
Section 1002.37, Florida Statutes, *The Florida Virtual School*
Section 1002.45, Florida Statutes, *Virtual Instruction Programs*
Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*
Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

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

A summary discussion of the significant features of the Okaloosa County District School Board (District), the FEFP, the FTE, and related areas is provided below.

1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Okaloosa County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of Okaloosa County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 44 schools other than charter schools, 3 charter schools, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2019, State funding totaling \$110.5 million was provided through the FEFP to the District for the District-reported 31,449.44 unweighted FTE as recalibrated, which included 1,358.78 FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

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

3. FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For example, for PK through 3rd grade, 1.0 FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels 4 through 12, 1.0 FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and

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

4. Recalibration of FTE to 1.0

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. If the combined reported FTE for the student exceeds 1.0 FTE, the DOE recalibrates the reported FTE student enrollment for each student to 1.0 FTE. The FTE student enrollment reported by the DJJ for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year.

5. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the DOE by multiplying the number of unweighted FTE in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

6. FTE Reporting Surveys

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2018-19 school year were conducted during and for the following weeks: Survey 1 was performed July 9 through 13, 2018; Survey 2 was performed October 8 through 12, 2018; Survey 3 was performed February 4 through 8, 2019; and Survey 4 was performed June 10 through 14, 2019.

7. Educational Programs

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

8. Statutes and Rules

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

Chapter 1000, Florida Statutes, *K-20 General Provisions*

Chapter 1001, Florida Statutes, *K-20 Governance*

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

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

<p style="text-align: center;">NOTE B – TESTING FTE STUDENT ENROLLMENT</p>

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2019. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
Districtwide – Attendance Recordkeeping	1
1. Destin Elementary School	2 and 3
2. Silver Sands School	4 and 5
3. W. C. Pryor Middle School	6
4. Choctawhatchee Senior High School	7 through 10
5. Crestview High School	11 through 14
6. Fort Walton Beach High School	15 through 18
7. Max Bruner Junior Middle School	19 through 22
8. Longwood Elementary School	23 through 26
9. Destin Middle School	27 and 28
10. Southside Primary School	NA
11. Okaloosa Online Non Franchised	29 and 30
12. Liza Jackson Preparatory School*	31

* Charter School



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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Okaloosa County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2019. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *FTE General Instructions 2018-19 (Appendix F)* issued by the Department of Education.

Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of student transportation reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program involving the students' reported ridership classification or eligibility for State transportation funding.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Okaloosa County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2019.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁵ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to students' reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in

⁵ 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.

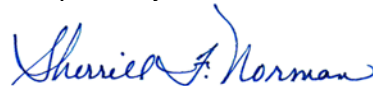
SCHEDULE G and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
December 21, 2020

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Okaloosa County District School Board (District) must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2019. (See NOTE B.) The population of vehicles (483) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2018 and February and June 2019 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (27,795) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Teenage Parents and Infants	6
Hazardous Walking	1,595
IDEA – PK through Grade 12, Weighted	1,977
All Other FEFP Eligible Students	<u>24,217</u>
Total	<u>27,795</u>

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 131 of 435 students in our student transportation test.⁶

⁶ For student transportation, the material noncompliance is composed of Findings 1, 2, 5, 6, 7, and 8 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(50)	-	-
Our tests included 435 of the 27,795 students reported as being transported by the District.	-	131	(127)
In conjunction with our general tests of student transportation we identified certain issues related to 413 additional students.	-	<u>413</u>	<u>(406)</u>
Total	<u>(50)</u>	<u>544</u>	<u>(533)</u>

Our proposed net adjustment presents the net effect of noncompliance disclosed by our examination procedures. (See *SCHEDULE G*.)

The ultimate resolution of our proposed net adjustment and the computation of its financial impact is the responsibility of the DOE.

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Okaloosa County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2018-19 (Appendix F)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

Findings

Students Transported Proposed Net Adjustments

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2018 reporting survey periods and the February and June 2019 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2018 reporting survey period and once for the February 2019 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed an inconsistency between the students listed on the bus driver reports and the 13,873 students (17 students were in our test) reported to the DOE for funding in the October 2018 reporting survey period. Specifically, students reported to the DOE in a fundable ridership category were not listed on the bus driver reports or not marked as riding the bus. We inquired with transportation management who determined that, after the amendment period, corrections had been made to the students' ridership categories in the District's transportation local records but not made in the external file that was utilized for reporting to the DOE. Transportation management indicated that a manual summary was maintained for each school that listed the buses and the number of students in each ridership category on those buses from the bus driver reports; however, no comparison was done to ensure that the number of students on these summaries agreed with the number of students reported to the DOE. Due to a lack of oversight and procedures to ensure the completeness and accuracy of the data reported, this incorrect reporting was not discovered.

Findings

We requested from Transportation management records of the ridership reported to the DOE based on the aforementioned manual summaries and noted that the revised summaries totaled 13,461 students. Overall, based on our review of these summaries and our testing, we determined that the revised totals as adjusted (13,461 students) were reliable.

However, our review of those summaries also disclosed that 5 students were not eligible to be reported as 4 students were counted twice and the manual summary total for one bus was overstated by 1 student. Consequently, these 5 students were not eligible for State transportation funding. In addition, the District was closed 4 days during the October 2018 reporting survey period due to storms; therefore, the students should have been reported for 86 DIT rather than 90 DIT and the DIT for 8 students reported for 7 and 8 DIT in the June 2019 reporting survey period should have been reported for 9 DIT, in accordance with the District's summer extended school year calendar.

Consequently, we propose the following adjustments disallowing 412 (13,873 versus 13,461) students along with the correction of the DIT:

October 2018 Survey

90 Days in Term

Teenage Parents and Infants	(6)	
Hazardous Walking	(781)	
IDEA - PK through Grade 12, Weighted	(835)	
All Other FEFP Eligible Students	(12,251)	

86 Days in Term

Hazardous Walking	800	
IDEA - PK through Grade 12, Weighted	835	
All Other FEFP Eligible Students	11,826	

June 2019 Survey

9 Days in Term

IDEA - PK through Grade 12, Weighted	8	
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8 Days in Term

IDEA - PK through Grade 12, Weighted	(6)	
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7 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	(412)
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Findings

2. [Ref. 52] According to District personnel, the Site Review Checklists (Checklists) that supported the eligibility of 85 students in our test for reporting in the Hazardous Walking ridership category were inadvertently shredded. The District recreated the Checklists and obtained the signatures from the appropriate officials who also attested to the hazards being in place during the 2018-19 school year. However, these Checklists were created after the 2018-19 school year; consequently, the students' reporting in the Hazardous Walking ridership category was not properly supported. However, we noted that 4 of the 85 students lived more than 2 miles from their assigned schools and should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2018 Survey

86 Days in Term

Hazardous Walking	(41)
All Other FEFP Eligible Students	3

February 2019 Survey

90 Days in Term

Hazardous Walking	(44)	
All Other FEFP Eligible Students	1	(81)

3. [Ref. 53] Our general tests disclosed that two students transported by passenger van were reported in the IDEA - PK through Grade 12, Weighted ridership category; however, only students transported by bus are eligible to be reported in this category. The students' IEPs indicated the need for transportation services; therefore, the students were eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2018 Survey

86 Days in Term

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

February 2019 Survey

90 Days in Term

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

4. [Ref. 54] Our general tests disclosed that three students enrolled in a Virtual Education Program did not receive transportation services and should not have been reported for State transportation funding. We propose the following adjustment:

Findings

February 2019 Survey

90 Days in Term

All Other FEFP Eligible Students	(3)	(3)
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5. [Ref. 55] Four students in our test were either not marked as riding (three students) or were not listed (one student) on the supporting bus drivers' reports. We propose the following adjustments:

February 2019 Survey

90 Days in Term

Hazardous Walking	(1)	
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All Other FEFP Eligible Students	(2)	
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June 2019 Survey

9 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	(4)
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6. [Ref. 56] The number of buses in operation was overstated by 50 buses. Two vans were incorrectly reported as buses, 46 buses were recorded with invalid bus numbers due to data entry errors, and 2 bus driver reports involving 78 students in ridership were missing and could not be subsequently located. Of the 78 students related to the missing bus driver reports, 51 students were already noted and excluded with Finding 1 (Ref. 51) and the remaining 27 students (20 students were in our test) were reported for the incorrect number of DIT. We propose the following adjustments:

July 2018 Survey

Number of Buses in Operation	(1)	
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20 Days in Term

All Other FEFP Eligible Students	(25)	
----------------------------------	------	--

14 Days in Term

All Other FEFP Eligible Students	(2)	(27)
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October 2018 Survey

Number of Buses in Operation	(42)	
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February 2019 Survey

Number of Buses in Operation	(1)	
------------------------------	-----	--

June 2019 Survey

Number of Buses in Operation	(6)	
------------------------------	-----	--

(50)

Findings

7. [Ref. 57] Our general tests disclosed that District records did not evidence that eight students (two students were in our test) reported in the IDEA - PK through Grade 12, Weighted ridership category were identified as students with disabilities. We determined that five students lived 2 miles or more from their assigned schools; therefore, the students were eligible to be reported in the All Other FEFP Eligible Students Ridership category. The remaining three students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2018 Survey

86 Days in Term

IDEA - PK through Grade 12, Weighted	(7)
All Other FEFP Eligible Students	5

June 2019 Survey

9 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	(3)
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8. [Ref. 58] Three students in our test reported in the All Other FEFP Eligible Students ridership category lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2018 Survey

86 Days in Term

All Other FEFP Eligible Students	(2)
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February 2019 Survey

90 Days in Term

All Other FEFP Eligible Students	(1)	(3)
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Proposed Net Adjustment	<u>(533)</u>
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SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Okaloosa County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) procedures are in place to ensure that the transportation data that is transmitted to the DOE is accurate and complete; (2) the number of buses in operation and the number of DIT are accurately reported; (3) documentation that supports students' reporting in the Hazardous Walking ridership category is completed prior to the reporting surveys and is retained for examination; (4) students reported by passenger vans are not reported in the weighted ridership category as only students riding a bus are eligible for reporting in a weighted ridership category; (5) students enrolled solely in a Virtual Education Program are not reported for State transportation funding; (6) only students who are in membership and recorded as riding a bus during the reporting survey period are reported for State transportation funding; (7) students who are reported in a weighted ridership category are documented as having met at least one of the five criteria required for weighted classification as indicated on student IEPs; and (8) the distance from a student's home to school is verified prior to the student being reported in the All Other FEFP Eligible Students ridership category based on the student living 2 miles or more from their assigned school.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
SBE Rules, Chapter 6A-3, FAC, *Transportation*
FTE General Instructions 2018-19 (Appendix F)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

A summary discussion of the significant features of the Okaloosa County District School Board (District) student transportation and related areas is provided below.

1. Student Eligibility

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes.

2. Transportation in Okaloosa County

For the fiscal year ended June 30, 2019, the District received \$6.7 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2018	18	133	2
October 2018	246	13,873	2,767
February 2019	197	13,672	2,767
June 2019	<u>22</u>	<u>117</u>	<u>-</u>
Totals	<u>483</u>	<u>27,795</u>	<u>5,536</u>

3. Statutes and Rules

The following statutes and rules are of significance to the District's administration of student transportation:

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

NOTE B – TESTING STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2019. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE

SCHOOL DISTRICT OF OKALOOSA COUNTY

SUPERINTENDENT OF SCHOOLS
MARCUS D. CHAMBERS

ATTORNEY TO THE BOARD
C. JEFFREY McINNIS, Esq.



BOARD MEMBERS
TIM BRYANT
LINDA EVANCHYK
MARTI GARDNER
DIANE KELLEY
LAMAR WHITE

December 21, 2020

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

Dear Ms. Norman,

The School Board of Okaloosa County submits this letter in response to the Auditor General's Preliminary Report of the Florida Education Finance Program for the **2018-2019** school year. We have received and reviewed the findings contained in this tentative report and agree with the findings as noted and have begun implementing the corrective actions necessary to remedy them. Below is an overview addressing all areas including those of Material Non-Compliance noted in the report.

The school district follows a well-established process in the capture and reporting of student data and teacher certification. This process, consisting of multiple trials for each reporting period, allows the school district the opportunity to view data prior to submitting the information to the state database for processing. There are also areas which require the school principal to certify the steps taken at the school to ensure the veracity of the data. However, despite these safeguards, an opportunity for human error remains. To diminish the chance of human error, at the conclusion of each FEFP audit school district personnel from MIS, the office of English Language Learning, and Teacher Certification speak with the principal of each school to discuss the school's findings. Doing so helps identify what additional measures can be put into place at all schools in order to reduce human errors. The MIS office continues to offer whole group and individual training for both school and district personnel, with an emphasis on the results of the most recent audits.

Attendance

Corrective Action comments for findings REF 1; 13101; 58101; 60101; 65103; 65104

Attendance cards were not available or not complete for findings 58101, 60101, 65101, and 65104. The school district is investigating the feasibility of moving to a new database that will impact attendance reporting. The school district has relied on a manual process, using printouts and physical attendance cards as the source documentation for daily attendance for FTE purposes. While Gradebook attendance began as tool for the discipline office to quickly identify and respond to students skipping class, it has evolved to a platform used for both daily and period attendance. However, the school district agrees with the observations which led to district finding 424-1. Teachers are permitted to take attendance through Gradebook to post to the student database at the end of the day. To mitigate access concerns the attendance card requirement was not removed. Instead, attendance cards are to be maintained by the classroom teacher and periodically submitted to the attendance office, at the principal's discretion, for verification. As the transition to a new database will be a multi-year process, the school district will implement screen improvements and administrator reports in Gradebook which will verify the attendance keeping measures by teachers and provide administrators with necessary data to quickly respond to inconsistencies in attendance keeping during the transition.

Career Education

Corrective Action for findings REF 60102-60104

In the audit year, findings for Career Education centered on incomplete or incorrect time cards in the OJT program. The OJT program exists at one high school in our district. The district will provide additional training to the principal and instructor regarding accurate completion of time cards. While the school district accepts and acknowledges the findings from the Career Education 9-12 test and understands the use and the statistical qualification of "material noncompliance". It is, nonetheless, unfortunate that findings within a single program at one high school can result in the district's entire Career Education program being identified in such a way.

BE with ESE Services and ESE Levels 254 and 255

Corrective Action for findings REF 77101; 13102; 24101; 65102

The school district has undergone significant changes during the 2019-2020 school year, adding staff to monitor proper implementation of ESE process and procedures. It expects to have improved accuracy in reporting going forward. Staff will work directly with school personnel to train in areas highlighted by these findings.

ADMINISTRATION COMPLEX-120 LOWERY PLACE S.E.-FORT WALTON BEACH, FLORIDA 32548
TELEPHONE (850) 833-3100 FAX (850) 833-3436

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

Other

Corrective Action for finding REF 702301

The school district will continue to monitor students working in 7023 to ensure that they complete coursework prior to the end of the 180-day school year. The district added administrative support in 2019-2020 that should enhance its ability to monitor timely student completion of course work.

English Language Learners

Corrective Action comments for findings REF 27101; 58103-58105; 64101-64102; 65101; 68101-68104; 77102; 980701

In collaboration with the Florida Department of Education, Bureau of Student Achievement through Language Acquisition (SALA), the OCS D ESOL Office has developed revised training materials, compliance checklists, and technical assistance manuals to facilitate increased accuracy and efficiency in ESOL program reporting. Since the 2019 implementation of checklists and revised manuals, the district has noted a significant improvement in school-based records management and reporting. The district ESOL Office and Information Systems team have worked together to build *ELL Portal to Access Web-Based Services (ELL PAWS)*, a district-based online record-keeping program that interfaces with AS400-Terms. The full implementation of ELL PAWS in 2019 has already resulted in increased accuracy and accountability of ELL records. ELL PAWS provides storage of historical data with secure date/timestamps and expedites the in-district transfer of student ESOL records. The ESOL training schedule has been revised to include quarterly in-person and virtual sessions for ESOL school administrators, school counselors, registrars responsible for data management coding and records compliance. Each month, the district ESOL representative conducts a school-specific records-review with school-based staff to assist with coding accuracy and to ensure statutory compliance.

Student Transportation

Corrective Action comments for findings REF 51-58

The school district acknowledges the exceptions reported in ridership classification and eligibility for State transportation funding for the 2019 school year. The district maintains the errors cited from the October FTE count were an anomaly due to the rapid turnover of personnel during the reporting window. Unfortunately, this loss of experience also resulted in the improper destruction of all Hazardous Walking documentation. Since the 2019 school year the school district has retained and invested resources training new staff on transportation reporting and procedures. For long term improvement, during the 2021 and 2022 school years, the school district will identify and begin the transition to a new database and reporting software. With that transition, much of the transportation reporting will become automated as opposed to the highly manual process in use today.

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

Teacher Certification

Corrective Action comments for findings REF 24170; 64170-64171; 702370

The Okaloosa County School District is committed to hiring only highly qualified, properly certificated teachers for instructional positions. In some cases, the lack of candidates for a position result in the hiring of an out-of-field teacher. The district's Out-of-Field Report, which identifies teachers who do not meet certification requirements, is a standing item at each school board meeting. School Principals have the responsibility of notifying parents of a teacher's out-of-field placement. The school district will review the process it uses to identify and report out-of-field teachers to the school board as well as its process for working with schools to ensure proper notification is made to parents regarding out-of-field teachers.

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

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

Sincerely,


Marcus Chambers
Superintendent
Okaloosa County School District