

**BREVARD COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2016



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2015-16 fiscal year, Dr. Desmond K. Blackburn served as Superintendent and the following individuals served as Board members:

<u>Board Member</u>	<u>District No.</u>
Misty Belford, Vice Chair from 11-17-15	1
John Craig	2
Amy Kneessy, Chair to 11-16-15	3
Karen Henderson, Vice Chair to 11-16-15	4
Andy Ziegler, Chair from 11-17-15	5

The team leader was Joel Pierre, 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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BREVARD COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CELLA	Comprehensive English Language Learning Assessment
CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education
TERMS	Total Educational Resource Management System

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, ESE Support Levels 4 and 5, Career Education 9-12, and student transportation, the Brevard 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 and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2016. Specifically, we noted:

- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test who Attended Charter Schools	Percentage	With Exceptions	With Exceptions who Attended Charter Schools	Percentage
ESOL	211	33	16%	33	8	24%
ESE Support Levels 4 and 5	323	5	2%	44	1	2%
Career Education 9-12	17	-	NA	5	-	NA
Totals	<u>551</u>	<u>38</u>		<u>82</u>	<u>9</u>	

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 53 of the 429 students in our student transportation test in addition to 474 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 63 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 3.2777 (2.4207 applicable to District schools other than charter schools and .8570 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 78.3276 (76.7522 applicable to District schools other than charter schools and 1.5754 applicable to charter schools). Noncompliance related to student transportation resulted in 10 findings and a proposed net adjustment of negative 481 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE 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. However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustment to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2016, was \$4,154.45 per FTE. For the District, the

estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$325,408 (negative 78.3276 times \$4,154.45), of which \$318,863 is applicable to District schools other than charter schools and \$6,545 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 Department of Education.

THE DISTRICT

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 97 schools other than charter schools, 11 charter schools, 1 cost center, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2016, State funding totaling \$246.8 million was provided through the FEFP to the District for the District-reported 71,633.53 unweighted FTE as recalibrated, which included 4,972.73 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.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School Part-Time Program, using a common student identifier. The Department of Education 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 for extended school year periods and the Department of Juvenile Justice FTE student enrollment reported beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$10.6 million for student transportation as part of the State funding through the FEFP.



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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 Brevard 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 reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016. 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 2015-16* 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 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, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Brevard 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 reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses¹ 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 that has a material effect on the District's compliance with State requirements; 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

¹ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment 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

October 2, 2017

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, 2016, the Brevard County District School Board (District) reported to the Department of Education 71,633.53 unweighted FTE as recalibrated, which included 4,972.73 unweighted FTE as recalibrated for charter schools, at 97 District schools other than charter schools, 11 charter schools, 1 cost center, and 2 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the Department of Education for schools and students for the fiscal year ended June 30, 2016. (See NOTE B.) The population of schools (111) 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 (21,011) 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 33 of the 211 students in our ESOL test,² 44 of the 323 students in our ESE Support Levels 4 and 5 test,³ and 5 of the 17 students in our Career Education 9-12 test.⁴ Thirty-three (16 percent) of the 211 students in our ESOL test attended charter schools and 8 (24 percent) of the 33 students with exceptions attended charter schools. Five (2 percent) of the 323 students in our ESE Support Levels 4 and 5 test attended charter schools and 1 (2 percent) of the 44 students with exceptions attended charter schools. None of the students in our Career Education 9-12 test attended charter schools.

² For ESOL, the material noncompliance is composed of Findings 4, 10, 19, 20, 30, 31, 32, 37, 38, 41, 43, 50, 51, 52, 53, 61, and 62 on *SCHEDULE D*.

³ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 2, 3, 6, 8, 9, 11, 12, 13, 16, 21, 22, 23, 24, 25, 26, 27, 28, 33, 34, 35, 36, 44, 45, 46, 48, 49, and 57 on *SCHEDULE D*.

⁴ For Career Education 9-12, the material noncompliance is composed of Findings 14 and 47 on *SCHEDULE D*.

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

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students With Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	106	21	15,474	250	1	50,881.2400	198.2304	23.6869
Basic with ESE Services	107	20	4,298	195	7	16,783.7000	162.7783	22.8823
ESOL	90	19	687	211	33	1,469.3300	144.1086	(22.7394)
ESE Support Levels 4 and 5	77	18	534	323	44	1,027.8600	273.0071	(26.3099)
Career Education 9-12	18	2	<u>18</u>	<u>17</u>	<u>5</u>	<u>1,471.4000</u>	<u>3.1830</u>	<u>(.7976)</u>
All Programs	111	23	<u>21,011</u>	<u>996</u>	<u>90</u>	<u>71,633.5300</u>	<u>781.3074</u>	<u>(3.2777)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (751, of which 651 are applicable to District schools other than charter schools and 100 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 243 and found exceptions for 9 teachers.

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 Department of Education.

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	3.0092	1.115	3.3553
102 Basic 4-8	11.3839	1.000	11.3839
103 Basic 9-12	3.2004	1.005	3.2164
111 Grades K-3 with ESE Services	13.5036	1.115	15.0565
112 Grades 4-8 with ESE Services	6.4810	1.000	6.4810
113 Grades 9-12 with ESE Services	2.8977	1.005	2.9122
130 ESOL	(15.7890)	1.180	(18.6310)
254 ESE Support Level 4	(23.4727)	3.613	(84.8069)
255 ESE Support Level 5	(2.8372)	5.258	(14.9180)
300 Career Education 9-12	(.7976)	1.005	(.8016)
Subtotal	(2.4207)		(76.7522)
Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	4.6178	1.115	5.1488
102 Basic 4-8	1.1258	1.000	1.1258
103 Basic 9-12	.3498	1.005	.3515
130 ESOL	(6.9504)	1.180	(8.2015)
Subtotal	(.8570)		(1.5754)
Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	7.6270	1.115	8.5041
102 Basic 4-8	12.5097	1.000	12.5097
103 Basic 9-12	3.5502	1.005	3.5679
111 Grades K-3 with ESE Services	13.5036	1.115	15.0565
112 Grades 4-8 with ESE Services	6.4810	1.000	6.4810
113 Grades 9-12 with ESE Services	2.8977	1.005	2.9122
130 ESOL	(22.7394)	1.180	(26.8325)
254 ESE Support Level 4	(23.4727)	3.613	(84.8069)
255 ESE Support Level 5	(2.8372)	5.258	(14.9180)
300 Career Education 9-12	(.7976)	1.005	(.8016)
Total	(3.2777)		(78.3276)

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 Department of Education. (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>#0051</u>	<u>#0061</u>	<u>#1029</u>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	.....	.4012	.....	.4012
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	1.0000	.....	.....	1.0000
112 Grades 4-8 with ESE Services	1.0000	(.2432)	.....	.7568
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	.....	(.4012)	.....	(.4012)
254 ESE Support Level 4	(2.0000)	.....	(.4212)	(2.4212)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>.0000</u>	<u>(.2432)</u>	<u>(.4212)</u>	<u>(.6644)</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>#1071</u>	<u>#1121</u>	<u>#2041</u>	<u>#2051</u>	
101	.0000	.....	.....	.....	.8636	.8636
102	.4012	.....	.3500	.....	4.6016	5.3528
103	.0000	.....	.5858	.....	.....	.5858
111	1.0000	.9800	.....	3.4900	.5038	5.9738
112	.7568	.4999	.....	.....	.....	1.2567
113	.0000	.....	1.5001	.....	.....	1.5001
130	(.4012)	.....	(.9358)	.....	(5.0192)	(6.3562)
254	(2.4212)	(1.4999)	(1.5001)	(3.5000)	(.5038)	(9.4250)
255	.0000	(.6050)	(.0600)	.....	(.4595)	(1.1245)
300	<u>.0000</u>	<u>.....</u>	<u>(.0711)</u>	<u>.....</u>	<u>.....</u>	<u>(.0711)</u>
Total	<u>(.6644)</u>	<u>(.6250)</u>	<u>(.1311)</u>	<u>(.0100)</u>	<u>(.0135)</u>	<u>(1.4440)</u>

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

No.	Brought Forward	<u>Proposed Adjustments (1)</u>				Balance Forward
		<u>#2111</u>	<u>#2121</u>	<u>#2122</u>	<u>#2171</u>	
101	.8636	.....	.....	.....	.5000	1.3636
102	5.3528	.....	.....	.....	2.4619	7.8147
103	.5858	.....	.....	.....	.....	.5858
111	5.9738	1.6700	2.0000	.....	.9999	10.6437
112	1.2567	.....	1.5002	2.7239	.....	5.4808
113	1.5001	.....	.....	.....	.....	1.5001
130	(6.3562)	.....	.....	.....	(2.4619)	(8.8181)
254	(9.4250)	(.6700)	(3.5002)	(2.5112)	(1.4999)	(17.6063)
255	(1.1245)	(1.0000)	.....	(.2127)	.....	(2.3372)
300	<u>(.0711)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.0711)</u>
Total	<u>(1.4440)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.4440)</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>#2311</u>	<u>#3151</u>	<u>#4051</u>	<u>#5011</u>	
101	1.3636	.....	.7998	.8458	.....	3.0092
102	7.8147	.....	2.7664	.8028	.....	11.3839
103	.5858	2.7561	.....	.....	.....	3.3419
111	10.6437	.....	.....	1.3599	.....	12.0036
112	5.4808	.....	.....	.5002	.....	5.9810
113	1.5001	1.5063	.....	.....	.....	3.0064
130	(8.8181)	(1.7561)	(3.5662)	(1.6486)	.....	(15.7890)
254	(17.6063)	(2.5063)	.....	(1.8601)	.....	(21.9727)
255	(2.3372)	.....	.....	.....	.....	(2.3372)
300	<u>(.0711)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.7265)</u>	<u>(.7976)</u>
Total	<u>(1.4440)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.7265)</u>	<u>(2.1705)</u>

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

No.	Brought Forward	<u>Proposed Adjustments (1)</u>				Balance Forward
		<u>#6071</u>	<u>#6501*</u>	<u>#6507*</u>	<u>#6509*</u>	
101	3.0092	.....	3.5847	.2415	.7916	7.6270
102	11.3839	.....	.4808	.1463	.5558	12.5668
103	3.3419	.....	.....	.3498	.....	3.6917
111	12.0036	1.5000	.....	.....	.....	13.5036
112	5.9810	.5000	.....	.....	.....	6.4810
113	3.0064	.....	.....	.....	.....	3.0064
130	(15.7890)	.....	(4.0655)	(1.3376)	(1.3474)	(22.5395)
254	(21.9727)	(1.5000)	.....	.....	.....	(23.4727)
255	(2.3372)	(.5000)	.....	.....	.....	(2.8372)
300	<u>(.7976)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.7976)</u>
Total	<u>(2.1705)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.6000)</u>	<u>.0000</u>	<u>(2.7705)</u>

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

*Charter School

<u>No. Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>		<u>Total</u>
		<u>#6523*</u>	<u>#7004</u>	
101 Basic K-3	7.6270	.....	.....	7.6270
102 Basic 4-8	12.5668	(.0571)	.....	12.5097
103 Basic 9-12	3.6917	.....	(.1415)	3.5502
111 Grades K-3 with ESE Services	13.5036	.....	.....	13.5036
112 Grades 4-8 with ESE Services	6.4810	.....	.....	6.4810
113 Grades 9-12 with ESE Services	3.0064	.....	(.1087)	2.8977
130 ESOL	(22.5395)	(.1999)	.....	(22.7394)
254 ESE Support Level 4	(23.4727)	.....	.....	(23.4727)
255 ESE Support Level 5	(2.8372)	.....	.....	(2.8372)
300 Career Education 9-12	<u>(.7976)</u>	<u>.....</u>	<u>.....</u>	<u>(.7976)</u>
Total	<u>(2.7705)</u>	<u>(.2570)</u>	<u>(.2502)</u>	<u>(3.2777)</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

Management is responsible for determining that the FTE student enrollment 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 2015-16* issued by the Department of Education. Except for the material noncompliance 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, ESE Support Levels 4 and 5, and Career Education 9-12, the Brevard County School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2016. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings

Our examination included the July and October 2015 reporting survey periods and the February and June 2016 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2015 reporting survey period, the February 2016 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

**Proposed Net
Adjustments
(Unweighted FTE)**

Oak Park Elementary School (#0051)

1. [Ref. 5103] Our examination of the School's attendance records disclosed that adequate procedures had not been implemented to ensure that sufficient documentation was retained to support students' attendance when taken by substitute teachers. Specifically, the manual attendance records (i.e. source documents such as sign-in and sign-out sheets and tardy slips) prepared by substitute teachers were not retained. As a result, School records did not demonstrate that changes made to the student's attendance records maintained in the School's automated attendance record keeping system, TERMS, were valid. Since we were able to verify that each of our test students was recorded as in attendance by other teachers for at least 1 day during the reporting survey periods, we present this disclosure finding with no proposed adjustment.

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**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Oak Park Elementary School (#0051) (Continued)

2. [Ref. 5101] 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	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

3. [Ref. 5102] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

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

Apollo Elementary School (#0061)

4. [Ref. 6101] An ELL Committee was not convened within 30 school days prior to one ELL student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.4012	
130 ESOL	<u>(.4012)</u>	.0000

5. [Ref. 6102] School records did not demonstrate that two students, who were scheduled for gifted education services only, were in attendance during the October 2015 and February 2016 reporting survey periods. We propose the following adjustment:

112 Grades 4-8 with ESE Services	<u>(.2432)</u>	<u>(.2432)</u>
		<u>(.2432)</u>

Riverdale Country Day School (#1029)

6. [Ref. 102901] One ESE student was absent from school during the entire October 2015 reporting survey period and was not eligible for FEFP funding. We propose the following adjustment:

254 ESE Support Level 4	<u>(.4212)</u>	<u>(.4212)</u>
		<u>(.4212)</u>

Findings

Golfview Elementary Magnet School (#1071)

7. [Ref. 107101] School records did not demonstrate that one PK student, who was scheduled for only speech therapy services, was in attendance during the October 2015 and February 2016 reporting survey periods. We propose the following adjustment:

111 Grades K-3 with ESE Services	(.0200)	(.0200)
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8. [Ref. 107102] The reported number of homebound instructional minutes for one ESE student enrolled in the Hospital and Homebound Program was overstated. The student was reported for 1,875 CMW but was only provided 60 CMW. We propose the following adjustment:

255 ESE Support Level 5	(.6050)	(.6050)
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9. [Ref. 107103] School records did not demonstrate that the *Matrix of Services* forms for two ESE students were reviewed and updated when the students' new IEPs were prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0000	
112 Grades 4-8 with ESE Services	.4999	
254 ESE Support Level 4	(1.4999)	.0000
		(.6250)

Cocoa High School (#1121)

10. [Ref. 112101] The *ELL Student Plans* for three students were not reviewed and updated until after the October 2015 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.3500	
103 Basic 9-12	.5858	
130 ESOL	(.9358)	.0000

11. [Ref. 112102] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

12. [Ref. 112103] The *Matrix of Services* form for one ESE student was not dated and we were otherwise unable to determine whether it had been prepared prior to the October 2015 reporting survey period. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Cocoa High School (#1121) (Continued)

113 Grades 9-12 with ESE Services	.5001	
254 ESE Support Level 4	<u>(.5001)</u>	.0000

13. [Ref. 112104] One ESE student enrolled in the Hospital and Homebound Program was reported for three homebound courses (.0200 FTE per course) in each of the October 2015 and February 2016 reporting survey periods; however, the homebound contact logs for three of the six courses were not available and could not be subsequently located. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0600)</u>	(.0600)
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14. [Ref. 112105] The timecard for one Career Education 9-12 student who participated in OJT indicated that the student did not work during the February 2016 reporting survey period. We propose the following adjustment:

300 Career Education 9-12	<u>(.0711)</u>	<u>(.0711)</u>
		<u>(.1311)</u>

Meadowlane Primary Elementary School (#2041)

15. [Ref. 204104] Our examination of the School’s attendance records disclosed that adequate procedures had not been implemented to ensure that sufficient documentation was retained to support students’ attendance when taken by substitute teachers. Specifically, the manual attendance records (i.e. source documents such as sign-in and sign-out sheets and tardy slips) prepared by substitute teachers were not retained. As a result, School records did not demonstrate that changes made to the student’s attendance records maintained in the School’s automated attendance record keeping system, TERMS, were valid. Since we were able to verify that each of our test students was recorded as in attendance by other teachers for at least 1 day during the reporting survey periods, we present this disclosure finding with no proposed adjustment.

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16. [Ref. 204102] School records did not demonstrate that the *Matrix of Services* forms for four ESE students were reviewed and updated when the students’ new IEPs were prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	3.5000	
254 ESE Support Level 4	<u>(3.5000)</u>	.0000

Findings

Meadowlane Primary Elementary School (#2041) (Continued)

17. [Ref. 204103] School records did not demonstrate that one PK student, who was only scheduled for language therapy services, was in attendance during the October 2015 reporting survey period. We propose the following adjustment:

111 Grades K-3 with ESE Services	(.0100)	(.0100)
		(.0100)

University Park Elementary School (#2051)

18. [Ref. 205170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education and Mathematics but taught a course that required certification as a Media Specialist. We also noted that the parents of the students were not notified of the teacher's out-of-field status. Since the student involved is cited in Finding 21 (Ref. 205103), we present this disclosure finding with no proposed adjustment.

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19. [Ref. 205101] Two students' *ELL Student Plans (Plans)* were incomplete as the *Plans* did not identify all of the courses that were to employ ESOL strategies. We propose the following adjustment:

101 Basic K-3	.8636	
102 Basic 4-8	.8634	
130 ESOL	(1.7270)	.0000

20. [Ref. 205102] ELL Committees were not convened for four students by October 1 (two 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 the students' DEUSS. We also noted that two of the students' English language proficiencies were not assessed within 30 school days prior to the students' DEUSS anniversary dates. We propose the following adjustment:

102 Basic 4-8	3.2922	
130 ESOL	(3.2922)	.0000

Findings

University Park Elementary School (#2051) (Continued)

21. [Ref. 205103] The course schedule was incorrectly reported for one ESE student. The student was enrolled in the Hospital and Homebound Program and scheduled for homebound instruction as well as on-campus instruction and was reported in program No. 255 (ESE Support Level 5) for the student’s entire schedule. However, the *Matrix of Services* form that supported the reporting in program No. 255 was not completed to cover the student’s on-campus schedule and School records did not demonstrate that there was contact for one of the homebound courses. We propose the following adjustment:

102 Basic 4-8	.4460	
255 ESE Support Level 5	<u>(.4595)</u>	(.0135)

22. [Ref. 205104] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed and updated when the student’s new IEP was prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5038	
254 ESE Support Level 4	<u>(.5038)</u>	.0000
		<u>(.0135)</u>

Lockmar Elementary School (#2111)

23. [Ref. 211102] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed and updated when the student’s new IEP was prepared. We propose the following adjustment:

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

24. [Ref. 211103] Two ESE PK students were not reported in accordance with their *Matrix of Services (Matrix)* forms. In addition, the *Matrix* for one of the students, who was reported in the October 2015 reporting survey period and earned .5000 FTE, incorrectly included three Special Consideration points designated for PK students who earned less than .5000 FTE. The ratings without these three points supported reporting the student in program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:

111 Grades K-3 with ESE Services	.6700	
254 ESE Support Level 4	.3300	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000
		<u>.0000</u>

Findings

John F. Turner Senior Elementary School (#2121)

25. [Ref. 212101] School records did not demonstrate that the *Matrix of Services* (*Matrix*) forms for four ESE students were reviewed and updated when the students' new IEPs were prepared. In addition, the file for one of the students had two *Matrix* forms that were dated the same but contained two different ratings; consequently, we could not determine which *Matrix* was valid. We propose the following adjustment:

111 Grades K-3 with ESE Services	2.0000	
112 Grades 4-8 with ESE Services	1.5002	
254 ESE Support Level 4	<u>(3.5002)</u>	<u>.0000</u>
		<u>.0000</u>

Southwest Middle School (#2122)

26. [Ref. 212202] The course schedule was incorrectly reported for one ESE student. The student was scheduled for a teleclass as well as two on-campus courses and was reported in program No. 255 (ESE Support Level 5) for the student's entire schedule. However, the *Matrix of Services* form that supported the reporting in program No. 255 was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.2127	
255 ESE Support Level 5	<u>(.2127)</u>	<u>.0000</u>

27. [Ref. 212203] School records did not demonstrate that the *Matrix of Services* forms for four ESE students were reviewed and updated when the students' new IEPs were prepared. We propose the following adjustment:

112 Grades 4-8 with ESE Services	2.0112	
254 ESE Support Level 4	<u>(2.0112)</u>	<u>.0000</u>

28. [Ref. 212204] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Riviera Elementary School (#2171)

29. [Ref. 217102] An IEP in effect for the October 2015 reporting survey period was not available at the time of our examination and could not be subsequently located for one student. We propose the following adjustment:

101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	(.5000)	.0000

30. [Ref. 217103] ELL Committees for two ELL students were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

102 Basic 4-8	1.6346	
130 ESOL	(1.6346)	.0000

31. [Ref. 217104] One ELL student's English language proficiency was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustment:

102 Basic 4-8	.4247	
130 ESOL	(.4247)	.0000

32. [Ref. 217105] One ELL student was incorrectly reported in the ESOL Program. The student was exited from the ESOL Program on September 25, 2015, which was prior to the October 2015 reporting survey period and the student should have been reported in program No. 102 (Basic 4-8). We propose the following adjustment:

102 Basic 4-8	.4026	
130 ESOL	(.4026)	.0000

33. [Ref. 217106] 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	.4999	
254 ESE Support Level 4	(.4999)	.0000

34. [Ref. 217107] The *Matrix of Services* form was not available at the time of our examination and could not be subsequently located for one ESE student. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Riviera Elementary School (#2171) (Continued)

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

Heritage High School (#2311)

35. [Ref. 231101] School records did not demonstrate that the *Matrix of Services* forms for four ESE students were reviewed and updated when the students' new IEPs were prepared. We propose the following adjustment:

113 Grades 9-12 with ESE Services	2.4952	
254 ESE Support Level 4	<u>(2.4952)</u>	<u>.0000</u>

36. [Ref. 231102] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.4999	
254 ESE Support Level 4	<u>(.4999)</u>	<u>.0000</u>

113 Grades 9-12 with ESE Services	(.4888)	
254 ESE Support Level 4	<u>.4888</u>	<u>.0000</u>

37. [Ref. 231103] The *ELL Student Plans* for three students were not reviewed and updated until after the October 2015 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.9803	
130 ESOL	<u>(.9803)</u>	<u>.0000</u>

38. [Ref. 231104] ELL Committees for two ELL students were not convened by October 1 (one student) or within 30 school days (one student) prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. In addition, one of the student's English language proficiency was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustment:

103 Basic 9-12	.7758	
130 ESOL	<u>(.7758)</u>	<u>.0000</u>

39. [Ref. 231105] The IEP was not signed by those who participated in the development of one ESE student's IEP. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Heritage High School (#2311) (Continued)

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

Quest Elementary School (#3151)

40. [Ref. 315102] One part-time PK student in our test was only scheduled to receive speech therapy for 1 day per week; however, the automated attendance records indicated that the student was in attendance for each school day. We also noted that the manual attendance documents prepared by the Speech Therapist (covering the therapy days, which were 1 day per week) indicated that the student was absent for 12 of the scheduled days during the 2015-16 school year. The automated attendance activity defaults to present when attendance is not taken or recorded in the system; consequently, the lack of proper monitoring could result in students being reported for FEFP funding who were not in attendance during the reporting survey period. However, since we were able to validate the student’s attendance during the reporting survey periods, we present this disclosure finding with no proposed adjustments.

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41. [Ref. 315101] We noted the following exceptions for four ELL students: ELL Committees were not convened by October 1 (two students) or within 30 school days (one student) prior to the students’ DEUSS anniversary dates to consider the students’ continued ESOL placements beyond 3 years from the students’ DEUSS, and an ELL Committee, although convened (one student), the *ELL Referral/Recommendation* form was not signed by the Committee participants and School records did not demonstrate that the parents were advised of, or invited to, the ELL Committee meeting. We propose the following adjustment:

101 Basic K-3	.7998	
102 Basic 4-8	2.4014	
130 ESOL	<u>(3.2012)</u>	<u>.0000</u>

42. [Ref. 315170] One teacher taught Primary Language Arts to classes that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL student were not notified of the teacher’s out-of-field status. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Quest Elementary School (#3151) (Continued)

102 Basic 4-8	.3650	
130 ESOL	<u>(.3650)</u>	<u>.0000</u>
		<u>.0000</u>

Audubon Elementary School (#4051)

43. [Ref. 405101] ELL Committees were not convened by October 1 (one student) or within 30 school days (one student) prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. In addition, one of the student's *ELL Student Plan* was not reviewed and updated until after the October 2015 and February 2016 reporting survey periods. We propose the following adjustment:

101 Basic K-3	.8458	
102 Basic 4-8	.8028	
130 ESOL	<u>(1.6486)</u>	.0000

44. [Ref. 405102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

45. [Ref. 405103] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed and updated when the student's new IEP was prepared. We propose the following adjustment:

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

46. [Ref. 405104] The *Matrix of Services* forms for two ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

111 Grades K-3 with ESE Services	.8600	
254 ESE Support Level 4	<u>(.8600)</u>	<u>.0000</u>
		<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Cocoa Beach Junior/Senior High School (#5011)

47. [Ref. 501101] The timecards for four Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(.7265)	(.7265)
		(.7265)

Ocean Breeze Elementary School (#6071)

48. [Ref. 607101] The *Matrix of Services* form for one PK ESE student, who earned .5000 FTE, incorrectly included three Special Consideration points designated for PK students who earned less than .5000 FTE. The rating without these three points supported reporting the student in program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:

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

49. [Ref. 607102] School records did not demonstrate that the *Matrix of Services* forms for two ESE students were reviewed and updated when the students' new IEPs were prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(.5000)	.0000
		.0000

Palm Bay Academy Charter School (#6501)

50. [Ref. 650101] The *ELL Student Plans (Plans)* for two students were incomplete as the *Plans* did not identify all the courses that were to employ ESOL strategies. In addition, an ELL Committee was not convened by October 1 for one of the students to consider the student's continued ESOL placement beyond the 3 years from the student's DEUSS. We propose the following adjustment:

101 Basic K-3	1.1330	
130 ESOL	(1.1330)	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Palm Bay Academy Charter School (#6501) (Continued)

51. [Ref. 650102] The file for one ELL student did not contain evidence that the student's parents were notified of the student's ESOL placement. We propose the following adjustment:

101 Basic K-3	.7646	
130 ESOL	<u>(.7646)</u>	.0000

52. [Ref. 650103] The *ELL Student Plan* was not reviewed and updated until after the October 2015 reporting survey period for one student. We propose the following adjustment:

101 Basic K-3	.4229	
130 ESOL	<u>(.4229)</u>	.0000

53. [Ref. 650104] The *ELL Student Plan (Plan)* for one student was not reviewed and updated for the 2015-16 school year. In addition, the *Plan* was incomplete as it did not identify all the courses that were to employ ESOL strategies or the effective date of the *Plan*. We propose the following adjustment:

101 Basic K-3	.7742	
130 ESOL	<u>(.7742)</u>	.0000

54. [Ref. 650170] One teacher did not hold a Florida teaching certificate that was valid during the February 2016 reporting survey period and was not otherwise qualified to teach. We propose the following adjustment:

102 Basic 4-8	.3736	
130 ESOL	<u>(.3736)</u>	.0000

55. [Ref. 650171] One teacher taught Primary Language Arts to a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL student were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.4900	
130 ESOL	<u>(.4900)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Palm Bay Academy Charter School (#6501) (Continued)

56. [Ref. 650172] One teacher taught a Basic subject area class that included an ELL student but did not earn the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline until June 5, 2016, which was after the October 2015 and February 2016 reporting survey periods. We propose the following adjustment:

102 Basic 4-8	.1072	
130 ESOL	<u>(.1072)</u>	<u>.0000</u>
		<u>.0000</u>

Odyssey Charter School (#6507)

57. [Ref. 650701] One student in our ESE Support Levels 4 and 5 test was absent from school during the entire October 2015 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

101 Basic K-3	<u>(.6000)</u>	<u>(.6000)</u>
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58. [Ref. 650770/71/72/73] Four teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field until October 21, 2015, which was after the October 2015 reporting survey period. We also noted that the parents of the students were not notified of the teachers’ out of field status until October 19, 2015, (Ref. 650770/71/72) or October 21, 2015, (Ref. 650773), which was after the October 2015 reporting survey period. We propose the following adjustments:

<u>Ref. 650770</u>		
101 Basic K-3	.4166	
130 ESOL	<u>(.4166)</u>	<u>.0000</u>
 <u>Ref. 650771</u>		
103 Basic 9-12	.3498	
130 ESOL	<u>(.3498)</u>	<u>.0000</u>
 <u>Ref. 650772</u>		
101 Basic K-3	.4249	
130 ESOL	<u>(.4249)</u>	<u>.0000</u>
 <u>Ref. 650773</u>		
102 Basic 4-8	.1463	
130 ESOL	<u>(.1463)</u>	<u>.0000</u>
		<u>(.6000)</u>

Findings

Royal Palm Charter School (#6509)

59. [Ref. 650902] The course schedules for students in Grades 6-8 were incorrectly reported. The School's bell schedule supported 1,625 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules reported were not in agreement with the School's bell schedule. The students were reported for 1,800 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the number of CMW according to the School's bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting does not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustments.

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60. [Ref. 650903] Our examination of the School's attendance record keeping procedures and its utilization of the RenWeb Student Information System (RenWeb), a School management software system that was used by School teachers for recording student attendance, disclosed that adequate procedures were not always in place to ensure the complete and accurate reporting of student attendance.

School management indicated that the daily student attendance was taken by the classroom teacher and recorded in RenWeb. The resulting reports were then manually recorded daily by the Administrative Assistant in the District's TERMS, the School's attendance system. However, our examination of the attendance files and records associated with these two systems, disclosed some deficiencies in the process as described below:

- a. Written policies and procedures for attendance record keeping had not been established by either the District or School management.
- b. Substitute teachers who completed the attendance posting using a class roster provided by the classroom teacher did not maintain these records for subsequent review.
- c. The manually prepared attendance records completed by the classroom teacher in instances when there were system outages were not retained for subsequent review.
- d. The 2015-16 school year attendance data recorded in RenWeb did not always agree with the data recorded in TERMS and School records did not evidence explanations for the differences.

Findings

Royal Palm Charter School (#6509) (Continued)

- e. Reports that account for attendance not taken by the classroom teachers (*Missed Attendance Reports* generated from RenWeb and *Teachers Not Taking Attendance Reports* generated from TERMS) were not utilized by School staff for such purpose (i.e., they did not use the information to follow-up with the teachers).

Since we were otherwise able to establish the membership of our test students through TERMS, and the students were in attendance for at least 1 day of the reporting survey periods according to attendance logs extracted from RenWeb, we present this disclosure finding with no proposed adjustment.

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61. [Ref. 650901] We noted the following exceptions for two ELL students: an ELL Committee was not convened by October 1 to consider one ELL student’s continued ESOL placement beyond 3 years from the student’s DEUSS, and one student scored proficient in all areas of the CELLA and met criteria for exit from the ESOL Program but an ELL Committee was not convened to consider the student’s continued ESOL placement.

We propose the following adjustment:

101 Basic K-3	.7916	
102 Basic 4-8	.5558	
130 ESOL	<u>(1.3474)</u>	<u>.0000</u>
		<u>.0000</u>

Emma Jewel Charter Academy (#6523)

62. [Ref. 652301] School records did not demonstrate that one ELL student was in attendance during the February 2016 reporting survey period. We propose the following adjustment:

102 Basic 4-8	(.0571)	
130 ESOL	<u>(.1999)</u>	<u>(.2570)</u>
		<u>(.2570)</u>

Brevard Virtual Franchise (#7004)

63. [Ref. 700401] School records did not demonstrate that two virtual education students had successfully completed the virtual education courses they were reported for in the June 2016 reporting survey period. We could not determine whether the students had either received passing grades or earned credits for the semester courses. We propose the following adjustment:

		Proposed Net Adjustments (Unweighted FTE)
<u>Findings</u>		
<u>Brevard Virtual Franchise (#7004)</u> (Continued)		
103 Basic 9-12	(.1415)	
113 Grades 9-12 with ESE Services	<u>(.1087)</u>	<u>(.2502)</u>
		<u>(.2502)</u>
Proposed Net Adjustment		<u>(3.2777)</u>

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Brevard County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in membership and in attendance at least 1 day during the reporting survey period are reported for FEFP funding; (2) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting; (3) the English language proficiency of students being considered for continuation of their ESOL placements (beyond the 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; (4) parents are timely notified of their children's ESOL placements; (5) source attendance documentation is retained; (6) students' course schedules are reported in accordance with the schools' bell schedules; (7) *ELL Student Plans* are timely prepared, reviewed, and updated, and include all courses that are to employ ESOL strategies; (8) reported FTE for students in the Hospital and Homebound Program is based on the homebound instructors' contact logs and time scheduled on the students' IEPs; (9) the on-campus portion of the schedules of students enrolled in the Hospital and Homebound Program are reported in the proper funding category and supported by *Matrix of Services (Matrix)* forms supporting the on-campus placements; (10) School records demonstrate that the *Matrix* forms are reviewed when IEPs are updated to ensure that the forms accurately reflect the IEP services in effect during the reporting survey periods; (11) IEPs and *Matrix* forms are timely prepared, dated, and retained in the students' files; (12) ESE students are reported in accordance with the students' *Matrix* forms; (13) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (14) students reported in the Virtual Instruction Program successfully complete the courses reported as determined by either receiving a passing grade or earning credit for those courses; (15) teachers are properly certified or, if teaching out of field, are timely approved by the School Board to teach out of field; (16) parents are timely and appropriately notified when their children are assigned to teachers who are teaching out of field; and (17) ESOL teachers earn the required in-service training points in accordance with SBE Rule 6A-6.0907, FAC, and the teachers in-service training timeline.

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 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*

SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*

FTE General Instructions 2015-16

Attendance

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

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

SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*

FTE General Instructions 2015-16

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 2015-16

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-6.0312, FAC, *Course Modifications for Exceptional Students*
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 (2015 Edition)

Teacher Certification

Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*
Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*
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-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 97 District schools other than charter schools, 11 charter schools, 1 cost center, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2016, State funding totaling \$246.8 million was provided through the FEFP to the District for the District-reported 71,633.53 unweighted FTE as recalibrated, which included 4,972.73 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

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

3. FTE Student Enrollment

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

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

4. Recalibration of FTE to 1.0

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School Part-Time Program, using a common student identifier. The Department of Education 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 for extended school year periods and the Department of Juvenile Justice FTE student enrollment reported beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

5. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the Department of Education 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 Survey Periods

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of 1 week. The survey periods for the 2015-16 school year were conducted during and for the following weeks: survey period one was performed for July 6 through 10, 2015; survey period two was performed for October 12 through 16, 2015; survey period three was performed for February 8 through 12, 2016; and survey period four was performed for June 13 through 17, 2016.

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*

NOTE B – TESTING FTE STUDENT ENROLLMENT
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment as reported under the FEFP to the Department of Education for the fiscal year ended June 30, 2016. 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 as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Oak Park Elementary School	1 through 3
2. Apollo Elementary School	4 and 5
3. Fieldston Preparatory School	NA
4. Riverdale Country Day School	6
5. Golfview Elementary Magnet School	7 through 9
6. Cocoa High School	10 through 14
7. Meadowlane Primary Elementary School	15 through 17
8. University Park Elementary School	18 through 22
9. Lockmar Elementary School	23 and 24
10. John F. Turner Senior Elementary School	25
11. Southwest Middle School	26 through 28
12. Riviera Elementary School	29 through 34
13. Heritage High School	35 through 39
14. Quest Elementary School	40 through 42
15. Audubon Elementary School	43 through 46
16. Cocoa Beach Junior/Senior High School	47
17. Ocean Breeze Elementary School	48 and 49
18. Palm Bay Academy Charter School*	50 through 56
19. Odyssey Charter School*	57 and 58
20. Royal Palm Charter School*	59 through 61

21. Emma Jewel Charter Academy*	62
22. Brevard Virtual Franchise	63
23. Brevard Virtual Instruction (Course Offerings)	NA

* Charter School



Sherrill F. Norman, CPA
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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 Brevard 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, 2016. 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 *Student Transportation General Instructions 2015-16* 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 Brevard 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, 2016.

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 that has a material effect on the District's compliance with State requirements; 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*

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.

Auditing Standards and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
October 2, 2017

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Brevard County District School Board (District) must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, 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 Department of Education for the fiscal year ended June 30, 2016. (See NOTE B.) The population of vehicles (792) 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 2015 and February and June 2016 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (49,591) consisted of the total number of 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 Students Transported</u>
Teenage Parents and Infants	61
Hazardous Walking	2,237
IDEA – PK through Grade 12, Weighted	2,443
All Other FEFP Eligible Students	<u>44,850</u>
Total	<u>49,591</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 53 of 429 students in our student transportation test.⁶

⁶ For student transportation, the material noncompliance is composed of Findings 1, 3, 4, 5, 6, 7, 8, and 9 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.	(4)	-	-
Our tests included 429 of the 49,591 students reported as being transported by the District.	-	53	(21)
In conjunction with our general tests of student transportation we identified certain issues related to 474 additional students.	-	<u>474</u>	<u>(460)</u>
Total	<u>(4)</u>	<u>527</u>	<u>(481)</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 Department of Education.

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

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 *Student Transportation General Instructions 2015-16* issued by the Department of Education. Except for the material noncompliance involving the students' reported ridership classification or eligibility for State transportation funding, the Brevard County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2016. 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 2015 reporting survey periods and the February and June 2016 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 (i.e., once for the October 2015 reporting survey period and once for the February 2016 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our tests of reported ridership disclosed that the files for 11 ESE students in the June 2016 reporting survey period either did not contain IEPs to support the students' summer reporting (6 students) or contained IEPs that did not indicate any recommendations for ESY services (5 students). Consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

June 2016 Survey

23 Days in Term

Hazardous Walking	(4)	
All Other FEFP Eligible Students	(7)	(11)

Findings

2. [Ref. 53] Our general tests disclosed that the number of DIT was incorrectly reported for 1,240 students in the October 2015, February 2016, and June 2016 reporting surveys, as follows:

- a. For 692 students in the October 2015 reporting survey period, the students were reported for 24, 36, 52, 53, 54, 55, 68, 72, 86, 88, or 94 DIT rather than the 51, 63, 83, 85, or 88 DIT in accordance with the District’s instructional calendars.
- b. For 486 students in the February 2016 reporting survey period, the students were reported for 9, 24, 36, 51, 52, 53, 55, 56, 63, 68, 72, 83, 85, 86, 88, or 94 DIT rather than the 54, 62, or 92 DIT in accordance with the District’s instructional calendars.
- c. For 62 students in the June 2016 reporting survey period, the students were reported for 22 or 86 DIT rather than the 23 DIT in accordance with the District’s instructional calendars.

Accordingly, we propose the following adjustments:

a. October 2015 Survey

94 Days in Term

All Other FEFP Eligible Students (1)

88 Days in Term

Teenage Parents and Infants (7)

Hazardous Walking (81)

IDEA - PK through Grade 12, Weighted (64)

All Other FEFP Eligible Students (513)

86 Days in Term

Hazardous Walking (1)

All Other FEFP Eligible Students (3)

72 Days in Term

IDEA - PK through Grade 12, Weighted (1)

68 Days in Term

All Other FEFP Eligible Students (1)

55 Days in Term

IDEA - PK through Grade 12, Weighted (3)

All Other FEFP Eligible Students (2)

54 Days in Term

IDEA - PK through Grade 12, Weighted (10)

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
a. October 2015 Survey (Continued)		
<u>53 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(2)	
<u>52 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
<u>36 Days in Term</u>		
All Other FEFP Eligible Students	(1)	
<u>24 Days in Term</u>		
All Other FEFP Eligible Students	(1)	(692)
<u>88 Days in Term</u>		
All Other FEFP Eligible Students	3	
<u>85 Days in Term</u>		
Hazardous Walking	82	
IDEA - PK through Grade 12, Weighted	26	
All Other FEFP Eligible Students	517	
<u>83 Days in Term</u>		
Teenage Parents and Infants	7	
IDEA - PK through Grade 12, Weighted	47	
<u>63 Days in Term</u>		
All Other FEFP Eligible Students	2	
<u>51 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	8	692
b. February 2016 Survey		
<u>94 Days in Term</u>		
All Other FEFP Eligible Students	(1)	
<u>88 Days in Term</u>		
All Other FEFP Eligible Students	(1)	

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>
b. February 2016 Survey (Continued)	
<u>86 Days in Term</u>	
Hazardous Walking	(1)
All Other FEFP Eligible Students	(2)
 <u>85 Days in Term</u>	
Hazardous Walking	(30)
IDEA - PK through Grade 12, Weighted	(26)
All Other FEFP Eligible Students	(316)
 <u>83 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(42)
All Other FEFP Eligible Students	(3)
 <u>72 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(1)
 <u>68 Days in Term</u>	
All Other FEFP Eligible Students	(1)
 <u>63 Days in Term</u>	
All Other FEFP Eligible Students	(30)
 <u>56 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(2)
 <u>55 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(3)
All Other FEFP Eligible Students	(1)
 <u>53 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(1)
 <u>52 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(1)
 <u>51 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(21)
 <u>36 Days in Term</u>	
All Other FEFP Eligible Students	(1)

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
b. February 2016 Survey (Continued)		
<u>24 Days in Term</u>		
Hazardous Walking	(1)	
<u>9 Days in Term</u>		
All Other FEFP Eligible Students	<u>(1)</u>	(486)
<u>92 Days in Term</u>		
Hazardous Walking	32	
IDEA - PK through Grade 12, Weighted	82	
All Other FEFP Eligible Students	325	
<u>62 Days in Term</u>		
All Other FEFP Eligible Students	32	
<u>54 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	<u>15</u>	486
c. June 2016 Survey		
<u>86 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
<u>22 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(57)	
All Other FEFP Eligible Students	<u>(4)</u>	(62)
<u>23 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	58	
All Other FEFP Eligible Students	<u>4</u>	62
3. [Ref. 54] Three students in our test were either not listed on the reported bus driver's report (one student) or were not indicated as having been transported (two students). Consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:		
October 2015 Survey		
<u>88 Days in Term</u>		
Teenage Parents and Infants	(1)	
IDEA - PK through Grade 12, Weighted	(1)	
February 2016 Survey		
<u>92 Days in Term</u>		
All Other FEFP Eligible Students	<u>(1)</u>	(3)

Findings

4. [Ref. 55] A total of 28 students in our test were incorrectly reported in the Hazardous Walking ridership category, as follows:

- a. Twenty-five students lived 2 miles or more from their assigned school and should have been reported in the All Other FEFP Eligible Students ridership category. In addition, 2 of the students were incorrectly reported for 88 DIT and should have been reported for 85 DIT.
- b. Two students did not have to cross a designated hazardous route to walk to school and were not otherwise eligible to be reported for State transportation funding.
- c. School records demonstrated that 1 student met at least one of the five criteria for reporting in the IDEA - PK through Grade 12, Weighted ridership category.

We propose the following adjustments:

October 2015 Survey

88 Days in Term

Hazardous Walking	(13)	
All Other FEFP Eligible Students	11	

85 Days in Term

All Other FEFP Eligible Students	2	
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February 2016 Survey

92 Days in Term

Hazardous Walking	(14)	
All Other FEFP Eligible Students	12	

June 2016 Survey

23 Days in Term

Hazardous Walking	(1)	
IDEA - PK through Grade 12, Weighted	<u>1</u>	(2)

5. [Ref. 56] Two students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. One of the students lived less than 2 miles from the student's assigned school and was not otherwise eligible for State transportation funding and the other student was eligible to be reported in IDEA – PK through Grade 12, Weighted ridership category. We propose the following adjustment:

February 2016 Survey

92 Days in Term

IDEA - PK through Grade 12, Weighted	1	
All Other FEFP Eligible Students	<u>(2)</u>	(1)

Findings

6. [Ref. 57] The IEPs for two students in our test did not indicate that the students met at least one of the five criteria required for reporting in the IDEA – PK through Grade 12, Weighted ridership category. However, one of the students was eligible for reporting in the All Other FEFP Eligible Students ridership category and the other student was not otherwise eligible for State transportation funding. We propose the following adjustments:

February 2016 Survey

92 Days in Term

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

54 Days in Term

IDEA - PK through Grade 12, Weighted	<u>(1)</u>	(1)
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7. [Ref. 58] Two students in our test (one student who was reported in our test for both the October 2015 and February 2016 reporting survey periods) were incorrectly reported in the Teenage Parents and Infants ridership category. The student was not enrolled in a Teenage Parent Program; however, we were able to determine that the student lived 2 miles or more from the student’s assigned school and was eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2015 Survey

88 Days in Term

Teenage Parents and Infants	(1)	
All Other FEFP Eligible Students	1	

February 2016 Survey

92 Days in Term

Teenage Parents and Infants	(1)	
All Other FEFP Eligible Students	<u>1</u>	0

8. [Ref. 59] Our general tests disclosed that the bus driver’s reports for one bus in the October 2015 reporting survey period and the reports for three buses in the February 2016 reporting survey period were not available at the time of our examination and could not be subsequently located. In addition, the reported ridership count for those buses (356 students, 2 of which were in our test) was not adequately supported. We propose the following adjustments:

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
October 2015 Survey		
Number of Buses in Operation	(1)	
<u>88 Days in Term</u>		
All Other FEFP Eligible Students		(89)
<u>85 Days in Term</u>		
All Other FEFP Eligible Students		(3)
February 2016 Survey		
Number of Buses in Operation	<u>(3)</u>	
	<u>(4)</u>	
<u>92 Days in Term</u>		
Hazardous Walking		(8)
All Other FEFP Eligible Students		<u>(256)</u> (356)

9. [Ref. 60] Our general tests of student ridership disclosed that 32 PK students (3 students were in our test) were incorrectly reported in the Hazardous Walking ridership category. We determined that 10 students had valid IEPs that indicated that the students met at least one of the five criteria required for reporting in the IDEA - PK through Grade 12, Weighted ridership category and 4 students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2015 Survey		
<u>88 Days in Term</u>		
Hazardous Walking		(6)
<u>83 Days in Term</u>		
Hazardous Walking		(5)
IDEA - PK through Grade 12, Weighted		4
All Other FEFP Eligible Students		1
<u>51 Days in Term</u>		
Hazardous Walking		(1)
IDEA - PK through Grade 12, Weighted		1
February 2016 Survey		
<u>92 Days in Term</u>		
Hazardous Walking		(13)
IDEA - PK through Grade 12, Weighted		4
All Other FEFP Eligible Students		2

<u>Findings</u>		Students Transported Proposed Net Adjustments
<u>83 Days in Term</u>		
Hazardous Walking	(5)	
<u>54 Days in Term</u>		
Hazardous Walking	(1)	
IDEA - PK through Grade 12, Weighted	2	
<u>51 Days in Term</u>		
Hazardous Walking	<u>(1)</u>	(18)
<p>10. [Ref. 61] Our general tests of reported ridership disclosed that 91 students were incorrectly reported for State transportation funding (89 PK students were reported in the All Other FEFP Eligible Students ridership category and 2 (K-12) students were reported in the IDEA - PK through Grade 12, Weighted ridership categories). School records demonstrated that the 2 (K-12) students lived 2 miles or more from their assigned school and were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category. The remaining 89 students were not identified with any primary ESE codes, were not IDEA students, and were not otherwise eligible for State transportation funding. We propose the following adjustments:</p>		
October 2015 Survey		
<u>88 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	
All Other FEFP Eligible Students	(42)	
<u>83 Days in Term</u>		
All Other FEFP Eligible Students	(4)	
February 2016 Survey		
<u>92 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	
All Other FEFP Eligible Students	(40)	
<u>83 Days in Term</u>		
All Other FEFP Eligible Students	<u>(3)</u>	<u>(89)</u>
Proposed Net Adjustment		<u>(481)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Brevard County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT is accurately reported; (2) students are reported in the correct ridership category based on their grade level and eligibility criteria and documentation is maintained on file to support that reporting; (3) the number of buses in operation is accurately reported and bus drivers' reports are retained to support that reporting; (4) IEPs for students reported in the IDEA – PK through Grade 12, Weighted ridership category are appropriately documented as meeting one of the five criteria required for reporting in this ridership category; (5) IEPs document the need for ESY services for students reported during the June 2016 reporting survey period; (6) only eligible students who must cross identified hazardous walking locations are reported in the Hazardous Walking ridership category; (7) only those students who are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; and (8) the distance from home to the students' assigned schools is verified prior to students being reported in the All Other FEFP Eligible Students ridership category.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

Student Transportation General Instructions 2015-16

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
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A summary discussion of the significant features of 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 in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, 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 Brevard County

For the fiscal year ended June 30, 2016, the District received \$10.6 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 Students</u>
July 2015	0	0
October 2015	368	25,027
February 2016	362	24,243
June 2016	<u>62</u>	<u>321</u>
Totals	<u>792</u>	<u>49,591</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 Department of Education for the fiscal year ended June 30, 2016. 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 Board of Brevard County

2700 Judge Fran Jamieson Way • Viera, FL 32940-6601
Desmond K. Blackburn, Ph.D., Superintendent



September 29, 2017
Re: Report No. 2018-XXX
Month 2017

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

Dear Ms. Norman:

Subject: Preliminary and Tentative Report for Fiscal Year Ended June 30, 2016, FEFP FTE Student Enrollment and Student Transportation

The following is our response to the Preliminary and Tentative Report of the Florida Education Finance Program Full-Time Equivalent Student Membership and Student Transportation audit of the Brevard County School District for the fiscal year ending June 30, 2016.

In response to the material findings cited in the audit, we offer the following:

RECOMMENDATIONS AND REGULATORY CITATIONS – Full-Time Equivalent Student Enrollment

ATTENDANCE, SCHEDULING AND FUNDING PROGRAMS

Recommendation 1, 2, 5, and 6

- The District will work with our Educational Technology and Student Services Departments to ensure that student records transmitted reflect students in membership and attendance during the FTE Survey period.
- The District will continue to assist schools in running and reviewing reports to help monitor that the correct funding programs for students are used.
- The Student Services Department has provided directives to schools regarding the importance of teacher attendance and the retention of attendance documentation.

ESOL

Recommendation 3, 4, and 7

District ESOL staff will continue to work closely with school ESOL contacts. They will:

- Provide district-wide re-evaluation reminders using student roster information at the start of every semester.
- Conduct mandatory trainings prior to Survey 2 to review state guidelines and district findings.

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- Conduct separate Survey 2 open lab sessions to assist new and returning ESO contacts.
- Assist ESOL contacts in effectively monitoring student placement, re-evaluation, report review, by providing beginning of the year consultations and quarterly open labs to inform ESOL contacts of the procedures and timelines.
- Schedule Re-Evaluation Meetings monthly in the ESOL work calendar.
- Remind ESOL contacts through the monthly ESOL work calendar, generation and distribution of student rosters, and the updated school contact reference guide of the requirement of parent notification regarding ESOL placement.

EXCEPTIONAL EDUCATION

Recommendation 8, 9, 10, 11, and 12

District staff will continue to work to ensure proper reporting of these students by providing training to:

- ESE Support Specialists regarding Hospital/Homebound procedures.
- ESE Support Specialists, Speech and Language Pathologists, Occupational and Physical Therapists regarding IEP services in effect during the reporting survey periods.
- All ESE Support Specialist on the Matrix of Services.

CAREER EDUCATION

Recommendation 13

- The District will continue to work with OJT coordinators at high schools to ensure documentation for OJT students is maintained.

BREVARD VIRTUAL

Recommendation 14

- This finding was due to a data input error. The District will continue to monitor data quality.

TEACHER CERTIFICATION

Recommendation 15, 16, and 17

- The District Certification Office will continue to work with schools to ensure reports are run to verify teachers are properly coded, board approval is attained and parents are properly notified if a teacher is out-of-field.

RECOMMENDATIONS AND REGULATORY CITATIONS – Student Transportation

The Transportation Department will:

DAYS IN TERM

Recommendation 1

- Prepare a data validation process to ensure system information and Edulog NT routing information regarding DIT match.
- Implement staff training as appropriate.

BUSES IN OPERATION

Recommendation 3

- A new intake checklist/procedure will be developed and implemented to monitor driver reports for accuracy of ridership.
- Maintain electronic ridership reports.
- Implement staff training as appropriate.

EXCEPTIONAL EDUCATION

Recommendation 4 and 5

- Utilize District database program to improve accuracy of funding coding for special needs students.
- Implement timeline to inform transportation of summer ESY students.
- Obtain current IEP's for ESY students.
- Implement staff training as appropriate.

HAZARDOUS WALKING

Recommendation 6

- Review and revise District Hazardous Walking database.
- Verify student eligibility prior to submission to state.

STUDENT RIDERSHIP

Recommendation 2, 7, and 8

- Research automated means of data entry for student ridership.
- Review reports for accuracy.
- Improve registration, attendance and reporting practices.
- Investigate procurement of an updated routing system which incorporates GPS capabilities.
- Implement staff training as appropriate.

Ms. Sherrill F. Norman
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Please be assured that the district will continue to work with the schools to ensure that student files conform to all rules and regulations of the Florida Education Finance Program.

If we can provide any further information, please contact Elaine Sims at ext. 609.

Sincerely,



Dr. Desmond K. Blackburn, Ph.D.
Superintendent

DKB/pes