

**MANATEE COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2020



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2019-20 fiscal year, Cynthia Saunders served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Gina Messenger, Chair from 11-19-19, Vice Chair through 11-18-19	1
Charles Kennedy, Vice Chair from 11-19-19	2
Dave "Watchdog" Miner, Chair through 11-18-19	3
Dr. Scott L. Hopes	4
Reverend James T. Golden	5

The team leader was Eric R. Seldomridge, CPA, and the examination was supervised by Jennifer Taylor, CPA.

Please address inquiries regarding this report to Aileen B. Peterson, CPA, CPM, Audit Manager by e-mail at aileenpeterson@aud.state.fl.us or by telephone at (850) 412-2972.

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**MANATEE COUNTY DISTRICT SCHOOL BOARD
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MANATEE COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

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

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, Career Education 9-12, and student transportation, the Manatee County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2020. Specifically, we noted:

- State requirements governing teacher certification, School Board (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 26 of the 165 teachers in our test. Twenty-five (15 percent) of the 165 teachers in our test taught at charter schools and 6 (23 percent) of the 26 teachers with exceptions taught at charter schools.
- 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	215	22	10%	59	5	8%
ESE Support Levels 4 and 5	67	-	NA	7	-	NA
Career Education 9-12	92	-	NA	20	-	NA
Totals	<u>374</u>	<u>22</u>		<u>86</u>	<u>5</u>	

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 79 of the 340 students in our student transportation test, as well as exceptions for 420 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 65 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 6.1460 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 25.6161 (negative 25.1081 applicable to District schools other than charter schools and negative .5080 applicable to charter schools). Noncompliance related to student transportation resulted in 9 findings and a proposed net adjustment of negative 485 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2020, was \$4,279.49 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$109,624 (negative 25.6161 times \$4,279.49), of which negative \$107,450 is applicable to District schools other than charter schools and negative \$2,174 is applicable to charter schools.

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

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

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Manatee 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 Manatee 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 63 schools other than charter schools, 14 charter schools, 2 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$130.3 million was provided through the FEFP to the District for the District-reported 49,436.44 unweighted FTE as recalibrated, which included 7,765.06 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

differentials, and (4) differences in per-student costs for equivalent educational programs due to sparsity and dispersion of student population.

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

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

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

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$7 million for student transportation as part of the State funding through the FEFP.

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

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Manatee County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2020. 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 2019-20* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for teachers and students in our English for Speakers of Other Languages, 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 teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Manatee County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2020.

Other Reporting Required by *Government Auditing Standards*

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

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

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

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

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
March 10, 2022

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, 2020, the Manatee County District School Board (District) reported to the DOE 49,436.44 unweighted FTE as recalibrated, which included 7,765.06 unweighted FTE as recalibrated for charter schools, at 63 District schools other than charter schools, 14 charter schools, 2 cost centers, and 2 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2020. (See NOTE B.) The population of schools (81) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (16,004) 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 59 of the 215 students in our ESOL test,³ 7 of the 67 students in our ESE Support Levels 4 and 5 test,⁴ and 20 of the 92 students in our Career Education 9-12 test.⁵ Twenty-two (10 percent) of the 215 students in our ESOL test attended charter schools and 5 (8 percent) of the 59 students with exceptions attended charter schools. None of the students in our ESE Support Levels 4 and 5 and Career Education 9-12 tests attended charter schools.

³ For ESOL, the material noncompliance is composed of Findings 1, 2, 3, 10, 11, 12, 14, 22, 23, 24, 25, 26, 30, 32, 33, 34, 37, 38, 39, 41, 44, 45, 46, 56, 57, 60, and 61 on *SCHEDULE D*.

⁴ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 13, 21, 27, 47, and 48 on *SCHEDULE D*.

⁵ For Career Education 9-12, the material noncompliance is composed of Findings 4, 15, and 31 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	76	15	11,811	169	4	34,155.3500	129.9722	84.0386
Basic with ESE Services	78	14	3,040	130	5	10,542.3000	116.3034	1.5382
ESOL	62	12	898	215	59	3,329.1500	128.9022	(56.1418)
ESE Support Levels 4 and 5	34	7	123	67	7	282.8900	43.9504	(4.0409)
Career Education 9-12	11	4	<u>132</u>	<u>92</u>	<u>20</u>	<u>1,126.7500</u>	<u>17.1030</u>	<u>(31.5401)</u>
All Programs	81	15	<u>16,004</u>	<u>673</u>	<u>95</u>	<u>49,436.4400</u>	<u>436.2312</u>	<u>(6.1460)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (573, of which 488 are applicable to District schools other than charter schools and 85 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.

We noted the following material noncompliance: State requirements governing teacher certification, School Board (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 26 of the 165 teachers in our test.⁶ Twenty-five (15 percent) of the 165 teachers in our test taught at charter schools and 6 (23 percent) of the 26 teachers with exceptions taught at charter schools.

Proposed Adjustments

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

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

⁶ For teachers, the material noncompliance is composed of Findings 5, 6, 7, 8, 16, 17, 18, 19, 20, 35, 36, 40, 42, 43, 50, 51, 52, 53, 54, 58, 59, 62, 63, and 64 on *SCHEDULE D.*

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	2.1150	1.120	2.3688
102 Basic 4-8	24.7302	1.000	24.7302
103 Basic 9-12	53.4351	1.005	53.7023
111 Grades K-3 with ESE Services	.4994	1.120	.5593
112 Grades 4-8 with ESE Services	1.5413	1.000	1.5413
113 Grades 9-12 with ESE Services	.4325	1.005	.4347
130 ESOL	(53.3185)	1.181	(62.9692)
254 ESE Support Level 4	(4.5122)	3.637	(16.4109)
255 ESE Support Level 5	.4713	5.587	2.6332
300 Career Education 9-12	(31.5401)	1.005	(31.6978)
Subtotal	(6.1460)		(25.1081)
Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
102 Basic 4-8	2.2147	1.000	2.2147
103 Basic 9-12	1.5436	1.005	1.5513
113 Grades 9-12 with ESE Services	(.9350)	1.005	(.9397)
130 ESOL	(2.8233)	1.181	(3.3343)
Subtotal	.0000		(.5080)
Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	2.1150	1.120	2.3688
102 Basic 4-8	26.9449	1.000	26.9449
103 Basic 9-12	54.9787	1.005	55.2536
111 Grades K-3 with ESE Services	.4994	1.120	.5593
112 Grades 4-8 with ESE Services	1.5413	1.000	1.5413
113 Grades 9-12 with ESE Services	(.5025)	1.005	(.5050)
130 ESOL	(56.1418)	1.181	(66.3035)
254 ESE Support Level 4	(4.5122)	3.637	(16.4109)
255 ESE Support Level 5	.4713	5.587	2.6332
300 Career Education 9-12	(31.5401)	1.005	(31.6978)
Total	(6.1460)		(25.6161)

Notes: (1) See NOTE A7.

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

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

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0072</u>	<u>#0431</u>	<u>#0611</u>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	.....	.3094	.7884	1.0978
103 Basic 9-12	23.6128	29.1084	.....	52.7212
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	.5000	.5000
113 Grades 9-12 with ESE Services	.....	.5001	.....	.5001
130 ESOL	(6.9321)	(19.2004)	(.7884)	(26.9209)
254 ESE Support Level 4	.....	(1.0000)	(.5000)	(1.5000)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	<u>(17.7517)</u>	<u>(10.4938)</u>	<u>.....</u>	<u>(28.2455)</u>
Total	<u>(1.0710)</u>	<u>(.7763)</u>	<u>.0000</u>	<u>(1.8473)</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>#0651</u>	<u>#0731</u>	<u>#0761</u>	<u>#0762</u>	
101	.0000	1.2826	.....	.....	.....	1.2826
102	1.0978	.4279	1.4965	15.2751	.....	18.2973
103	52.7212	.....	(.5997)	.....	1.2460	53.3675
111	.0000	.4994	.....	.....	.....	.4994
112	.5000	.5128	.....	.....	.....	1.0128
113	.5001	.....	.....	.....	....	.5001
130	(26.9209)	(1.7105)	(1.9009)	(15.2751)	(1.2460)	(47.0534)
254	(1.5000)	(2.0122)	.....	.....	.....	(3.5122)
255	.0000	1.0000	.....	.....	.....	1.0000
300	<u>(28.2455)</u>	.....	<u>(3.2946)</u>	.....	.....	<u>(31.5401)</u>
Total	<u>(1.8473)</u>	<u>.0000</u>	<u>(4.2987)</u>	<u>.0000</u>	<u>.0000</u>	<u>(6.1460)</u>

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

No.	Brought Forward	Proposed Adjustments (1)				Balance Forward
		#0821	#0842	#2104*	#2173*	
101	1.2826	.8324	.....	.....	.....	2.1150
102	18.2973	.4390	5.9939	.3750	1.8397	26.9449
103	53.3675	.....	.....	1.5436	.....	54.9111
111	.4994	.....	.....	.....	.....	.4994
112	1.0128	.....	.5285	.....	.....	1.5413
113	.5001	.....	.....	(.9350)	.....	(.4349)
130	(47.0534)	(1.2714)	(4.9937)	(.9836)	(1.8397)	(56.1418)
254	(3.5122)	.....	(1.0000)	.....	.....	(4.5122)
255	1.0000	.....	(.5287)	.....	.....	.4713
300	<u>(31.5401)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(31.5401)</u>
Total	<u>(6.1460)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(6.1460)</u>

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

*Charter School

Proposed Adjustments (1)

<u>No.</u>	<u>Brought Forward</u>	<u>#7004</u>	<u>Total</u>
101 Basic K-3	2.1150	.....	2.1150
102 Basic 4-8	26.9449	.....	26.9449
103 Basic 9-12	54.9111	.0676	54.9787
111 Grades K-3 with ESE Services	.4994	.....	.4994
112 Grades 4-8 with ESE Services	1.5413	.....	1.5413
113 Grades 9-12 with ESE Services	(.4349)	(.0676)	(.5025)
130 ESOL	(56.1418)	.....	(56.1418)
254 ESE Support Level 4	(4.5122)	.....	(4.5122)
255 ESE Support Level 5	.4713	.....	.4713
300 Career Education 9-12	<u>(31.5401)</u>	.....	<u>(31.5401)</u>
Total	<u>(6.1460)</u>	<u>.0000</u>	<u>(6.1460)</u>

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Manatee County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2019-20* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings

Our examination included the July and October 2019 reporting survey periods and the February and June 2020 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2019 reporting survey period, the February 2020 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.

Bayshore High School (#0072)

1. [Ref. 7201] Two students (one student was in our Basic test and one student was in our ESOL test) were not in attendance during the February 2020 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	(.2142)	
130 ESOL	(.7854)	(.9996)

2. [Ref. 7202] Four ELL students were reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.7140	
130 ESOL	(.7140)	.0000

3. [Ref. 7203] An ELL Committee was not convened for one ELL student within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We also noted that the parent notification letter of the student's ESOL placement and *ELL Student Plan* were completed on February 26, 2020, which was after the February 2020 reporting survey period. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Bayshore High School (#0072) (Continued)

103 Basic 9-12	.2856	
130 ESOL	<u>(.2856)</u>	.0000

4. [Ref. 7204] The timecard for one Career Education 9-12 student who participated in OJT was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.0714)</u>	(.0714)
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5. [Ref. 7270] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	17.6803	
300 Career Education 9-12	<u>(17.6803)</u>	.0000

6. [Ref. 7271] One teacher was not properly certified and was not approved by the School Board to teach out of field until November 12, 2019, which was after the October 2019 reporting survey period. The teacher held certifications in Health and Physical Education but taught courses that required certification in English. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	4.7901	
130 ESOL	<u>(4.7901)</u>	.0000

7. [Ref. 7272] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in English Middle Grades 5-9 but taught a course that required certification in English Grades 6-12. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.2142	
130 ESOL	<u>(.2142)</u>	.0000

8. [Ref. 7273] One teacher taught English 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 these students out of field until November 12, 2019, which was after the October 2019 reporting survey period. We also noted that the student's parents were not notified of the teacher's out-of-field status until January 31, 2020. In addition, the teacher had earned none of the 60 in-service training points in ESOL strategies required
(Finding Continues on Next Page)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Bayshore High School (#0072) (Continued)

by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.1428	
130 ESOL	<u>(.1428)</u>	<u>.0000</u>
		<u>(1.0710)</u>

Southeast High School (#0431)

9. [Ref. 43101] One ESE student was not reported properly in the February 2020 reporting survey period. School records demonstrated that the student was enrolled at the School on August 16, 2019, but was not in attendance at the School during the February 2020 reporting survey period. Consequently, the student should not have been reported for FEFP funding. We propose the following adjustment:

113 Grades 9-12 with ESE Services	<u>(.4999)</u>	(.4999)
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10. [Ref. 43102] Twenty ELL students were reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.3094	
103 Basic 9-12	7.7085	
130 ESOL	<u>(8.0179)</u>	<u>.0000</u>

11. [Ref. 43103] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	.3484	
130 ESOL	<u>(.3484)</u>	<u>.0000</u>

12. [Ref. 43105] An ELL Committee for one ELL student was not convened within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	.7188	
130 ESOL	<u>(.7188)</u>	<u>.0000</u>

13. [Ref. 43106] One ESE student was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Southeast High School (#0431) (Continued)

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

14. [Ref. 43108] We noted the following exceptions for three ELL students enrolled in the ESOL Program:

- a. The ELL Committee for one student was not convened within 30 school days prior to one student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS.
- b. One student was reported in the ESOL Program beyond the maximum 6-year period allowed for the State funding of ESOL.
- c. An ELL Committee for one student was not convened within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS for the October 2019 reporting survey period. In addition, this student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL for the February 2020 reporting survey period.

We propose the following adjustment:

103 Basic 9-12	1.2775	
130 ESOL	<u>(1.2775)</u>	.0000

15. [Ref. 43109] Timecards for two Career Education 9-12 students who participated in OJT had the following exceptions: one student’s timecard was not available at the time of our examination and could not be subsequently located and the timecard for the other student was signed and dated by the student and their employer prior to the dates the student worked during the October 2019 survey week. We propose the following adjustment:

300 Career Education 9-12	<u>(.2764)</u>	(.2764)
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16. [Ref. 43170] 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 but taught a course that required certification in English. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	4.2138	
130 ESOL	<u>(4.2138)</u>	.0000

Findings

Southeast High School (#0431) (Continued)

17. [Ref. 43171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Engineering and Technology Education but taught courses that required certification in Math and Information Technology. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	11.7599	
130 ESOL	(1.5425)	
300 Career Education 9-12	<u>(10.2174)</u>	.0000

18. [Ref. 43172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in English but taught a course that required certification in Reading. We also noted that the students' parents were not notified of the teachers' out-of-field status. We propose the following adjustment:

103 Basic 9-12	.1499	
130 ESOL	<u>(.1499)</u>	.0000

19. [Ref. 43173] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	1.7469	
130 ESOL	<u>(1.7469)</u>	.0000

20. [Ref. 43174] One teacher taught English to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field. We also noted that the students' parents were not notified of the teacher's out-of-field status in ESOL until January 29, 2020, which was after the October 2019 reporting survey period and the teacher had earned only 120 of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	1.1847	
130 ESOL	<u>(1.1847)</u>	<u>.0000</u>
		<u>(.7763)</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Martha B. King Middle School (#0611)

21. [Ref. 61101] 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>	.0000

22. [Ref. 61102] 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 also noted that the student's *ELL Student Plan* was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.4294	
130 ESOL	<u>(.4294)</u>	.0000

23. [Ref. 61103] An ELL Committee was not convened for one ELL student by October 1 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	.3590	
130 ESOL	<u>(.3590)</u>	.0000
		<u>.0000</u>

Braden River Elementary School (#0651)

24. [Ref. 65102] The parental notification letter for one ELL student's ESOL placement and the student's *ELL Student Plan* were not completed until January 31, 2020, which was after the October 2019 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4276	
130 ESOL	<u>(.4276)</u>	.0000

25. [Ref. 65103] 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. We propose the following adjustment:

101 Basic K-3	.8550	
130 ESOL	<u>(.8550)</u>	.0000

Findings

Braden River Elementary School (#0651) (Continued)

26. [Ref. 65104] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.4279	
130 ESOL	<u>(.4279)</u>	.0000

27. [Ref. 65105] Three ESE students were incorrectly reported in Program No. 254 (ESE Support Level 4). We determined that the students were not reported in accordance with the students’ *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	.4994	
112 Grades 4-8 with ESE Services	.5128	
254 ESE Support Level 4	(2.0122)	
255 ESE Support Level 5	<u>1.0000</u>	<u>.0000</u>
		<u>.0000</u>

Horizons Academy (#0731)

28. [Ref. 73101] Several student course schedules were incorrectly reported. The School’s bell schedules supported a varying number of instructional minutes per week and met the minimum reporting of CMW; however, the students’ course schedules were not reported in agreement with the School’s bell schedules. We noted differences ranging from 20 CMW to 775 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately should reflect the correct number of CMW according to the School’s bell schedules. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level and we present this disclosure finding with no proposed adjustment.

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29. [Ref. 73102] Three students in our Basic test were not in attendance during the February 2020 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

102 Basic 4-8	(.0884)	
103 Basic 9-12	(.7389)	
300 Career Education 9-12	<u>(.1734)</u>	(1.0007)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Horizons Academy (#0731) (Continued)

30. [Ref. 73103] Six ELL students were reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	1.5849	
103 Basic 9-12	.3160	
130 ESOL	<u>(1.9009)</u>	.0000

31. [Ref. 73104] The timecards for 17 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 also noted that two of the students were not in attendance during the February 2020 reporting survey period. We propose the following adjustment:

103 Basic 9-12	(.1768)	
300 Career Education 9-12	<u>(3.1212)</u>	<u>(3.2980)</u>
		<u>(4.2987)</u>

Electa Arcotte Lee Magnet Middle School (#0761)

32. [Ref. 76101] The English language proficiency of two ELL students was not assessed and ELL Committees were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.7140	
130 ESOL	<u>(.7140)</u>	.0000

33. [Ref. 76102] ELL Committees were not convened by October 1 (one student) or within 30 school days prior (one student) to the student's DEUSS anniversary date to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We also noted that the parents of one of the students were not notified of their child's placement in the ESOL Program until October 25, 2019, which was after the October 2019 reporting survey period. We propose the following adjustment:

102 Basic 4-8	1.2138	
130 ESOL	<u>(1.2138)</u>	.0000

34. [Ref. 76103] The file for one ELL student did not contain an *ELL Student Plan* that was valid for the 2019-20 school year. We propose the following adjustment:

102 Basic 4-8	.8568	
130 ESOL	<u>(.8568)</u>	.0000

Findings

Electa Arcotte Lee Magnet Middle School (#0761) (Continued)

35. [Ref. 76170/71/72] Three teachers taught 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 these students out of field in ESOL until November 12, 2019, which was after the October 2019 reporting survey period. We propose the following adjustments:

<u>Ref. 76170</u>		
102 Basic 4-8	.4284	
130 ESOL	<u>(.4284)</u>	.0000
<u>Ref. 76171</u>		
102 Basic 4-8	.7807	
130 ESOL	<u>(.7807)</u>	.0000
<u>Ref. 76172</u>		
102 Basic 4-8	.5700	
130 ESOL	<u>(.5700)</u>	.0000

36. [Ref. 76173] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in English but taught courses that required certification in Reading and ESOL. The teacher was not approved by the School Board to teach out of field in Reading and was not approved to teach out of field in ESOL until November 12, 2019, which was after the October 2019 reporting survey period. We also noted that the students' parents were not notified of the teacher's out-of-field status in Reading and the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	10.7114	
130 ESOL	<u>(10.7114)</u>	<u>.0000</u>
		<u>.0000</u>

Braden River High School (#0762)

37. [Ref. 76202] The *Manatee ELL Committee Report* used to support one ELL student's continued ESOL placement beyond 3 years from the student's DEUSS anniversary date was not signed by the Committee participants. We propose the following adjustment:

103 Basic 9-12	.4292	
130 ESOL	<u>(.4292)</u>	.0000

Findings

Braden River High School (#0762) (Continued)

38. [Ref. 76203] School records did not demonstrate that the parents of one ELL student were notified of their child’s initial ESOL placement until after the February 2020 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.2480	
130 ESOL	<u>(.2480)</u>	.0000

39. [Ref. 76204] One ELL student was reported in the ESOL program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.4264	
130 ESOL	<u>(.4264)</u>	.0000

40. [Ref. 76270] Our testing of teachers’ qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records demonstrated that the teacher was hired as a substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), rather the School’s records demonstrated that this individual was hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

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

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Braden River High School (#0762) (Continued)

103 Basic 9-12	.1424	
130 ESOL	<u>(.1424)</u>	<u>.0000</u>
		<u>.0000</u>

B.D. Gullett Elementary School (#0821)

41. [Ref. 82101] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.4390	
130 ESOL	<u>(.4390)</u>	<u>.0000</u>

42. [Ref. 82170] One teacher taught Primary Language Arts to classes that included ELL students but had earned only 60 of the 120 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	.8324	
130 ESOL	<u>(.8324)</u>	<u>.0000</u>
		<u>.0000</u>

Buffalo Creek Middle School (#0842)

43. [Ref. 84273] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Social Science but taught courses that required certification in English, Math, and Science. Since the student was adjusted in Finding No. 49 (Ref. 84204), we present this disclosure finding with no proposed adjustment.

.0000

44. [Ref. 84201] The *ELL Student Plan* for one ELL student was not completed until January 22, 2020, which was after the October 2019 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.2856	
130 ESOL	<u>(.2856)</u>	<u>.0000</u>

Findings

Buffalo Creek Middle School (#0842) (Continued)

45. [Ref. 84202] An ELL Committee was not convened within 30 school days prior to one 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	.4284	
130 ESOL	<u>(.4284)</u>	.0000

46. [Ref. 84203] One ELL student was assessed English language proficient, and an ELL Committee was not convened to consider the student’s continued ESOL placement. We also noted that the School’s records did not demonstrate that the student’s parents were notified of the student’s ESOL placement. In addition, the student’s *ELL Student Plan* was dated January 24, 2020, which was after the October 2019 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.3645	
130 ESOL	<u>(.3645)</u>	.0000

47. [Ref. 84204] 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	.5287	
255 ESE Support Level 5	<u>(.5287)</u>	.0000

48. [Ref. 84205] One ESE student was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

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

49. [Ref. 84206] The IEPs for two ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	1.0002	
112 Grades 4-8 with ESE Services	<u>(1.0002)</u>	.0000

50. [Ref. 84270] 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 but taught a course that required certification in Middle Grades General Science. We also
(Finding Continued on Next Page)

Findings

Buffalo Creek Middle School (#0842) (Continued)

noted that the student’s parents were not notified of the teacher’s out-of-field status and that the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1428	
130 ESOL	<u>(.1428)</u>	.0000

51. [Ref. 84271] One teacher taught Language Arts to classes that included ELL students but had earned none of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	1.0710	
130 ESOL	<u>(1.0710)</u>	.0000

52. [Ref. 84272] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records demonstrated that the teacher was hired as a substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), rather the School’s records demonstrated that this individual was hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consist of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and by SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Buffalo Creek Middle School (#0842) (Continued)

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

102 Basic 4-8	.2856	
130 ESOL	(<u>.2856</u>)	.0000

53. [Ref. 84274] One teacher taught Middle/Junior English Language Development to a class that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	2.4158	
130 ESOL	(<u>2.4158</u>)	<u>.0000</u>
		<u>.0000</u>

Manatee School for the Arts (#2104) Charter School

54. [Ref. 210471] One teacher taught English 2 to a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the Charter School Board to teach these students out of field. We also noted that the student’s parents were not notified of the teacher’s out-of-field status. Since the student was adjusted in Finding No. 59 (Ref. 210403), we present this disclosure finding with no proposed adjustment.

.0000

55. [Ref. 210401] The EP for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.9350	
113 Grades 9-12 with ESE Services	(<u>.9350</u>)	.0000

56. [Ref. 210402] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.3750	
130 ESOL	(<u>.3750</u>)	.0000

Findings

Manatee School for the Arts (#2104) Charter School (Continued)

57. [Ref. 210403] The file for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.2500	
130 ESOL	<u>(.2500)</u>	.0000

58. [Ref. 210470] One teacher taught a Basic subject area course to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.2418	
130 ESOL	<u>(.2418)</u>	.0000

59. [Ref. 210472] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in English but taught a course which required certification in Reading and ESOL. We also noted that the student’s parents were not notified of the teacher’s out-of-field status in Reading. We propose the following adjustment:

103 Basic 9-12	.1168	
130 ESOL	<u>(.1168)</u>	<u>.0000</u>
		<u>.0000</u>

Lincoln Memorial Academy (#2173) Charter School

60. [Ref. 217301] Two ELL students were reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.5812	
130 ESOL	<u>(.5812)</u>	.0000

61. [Ref. 217302] The *ELL Student Plan* for one ELL student was not available at the time of our examination and could not be subsequently located. We also noted that an ELL Committee was not convened by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Lincoln Memorial Academy (#2173) Charter School (Continued)

102 Basic 4-8	.2800	
130 ESOL	<u>(.2800)</u>	.0000

62. [Ref. 217370] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

102 Basic 4-8	.1400	
130 ESOL	<u>(.1400)</u>	.0000

63. [Ref. 217371] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.6985	
130 ESOL	<u>(.6985)</u>	.0000

64. [Ref. 217372] One teacher taught a Language Arts course to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the Charter School Board to teach these students out of field in ESOL until November 12, 2019, which was after the October 2019 reporting survey period. We also noted that the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.1400	
130 ESOL	<u>(.1400)</u>	<u>.0000</u>
		<u>.0000</u>

Manatee Virtual School (Virtual Franchise) (#7004)

65. [Ref. 700401] The EP for one ESE student did not include the meeting participants’ signatures. We propose the following adjustment:

103 Basic 9-12	.0676	
113 Grades 9-12 with ESE Services	<u>(.0676)</u>	<u>.0000</u>
		<u>.0000</u>

Proposed Net Adjustment **(6.1460)**

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Manatee 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 during the survey week and in attendance at least 1 day of the 11-day reporting survey period are reported for FEFP funding, and documentation is retained to support this reporting; (2) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (3) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, and ELL Committees are timely convened subsequent to these assessments; (4) parents of ELL students are timely notified of their child's ESOL placement; (5) *ELL Student Plans* are timely prepared, contain proper documentation to support the students' ESOL placements, and are retained in readily accessible files; (6) 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; (7) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely dated, properly completed, reflect only services indicated on the students' IEPs, and are maintained in the students' files; (8) student course schedules are reported in accordance with the schools' bell schedules and are fully funded only when students are provided the minimum required hours of instruction; (9) ELL Committees convened for students who are assessed as English language proficient are properly signed by the meeting participants; (10) all required participants are involved in the development of students' IEPs and EPs and documentation of this participation is maintained in the students' files; (11) teachers, including substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board or Charter School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement; and (12) out-of-field teachers earn in-service training points required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines.

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

REGULATORY CITATIONS

Reporting

Section 1007.271(21), Florida Statutes, *Dual Enrollment Programs*
Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*
Section 1011.61, Florida Statutes, *Definitions*
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*
SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*
FTE General Instructions 2019-20

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*
SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*
FTE General Instructions 2019-20
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 2019-20

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*

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

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

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

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

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

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

Teacher Certification

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

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

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

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

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

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

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

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

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

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

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

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

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

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

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Manatee 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 Manatee 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 Manatee 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 63 schools other than charter schools, 14 charter schools, 2 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$130.3 million was provided through the FEFP to the District for the District-reported 49,436.44 unweighted FTE as recalibrated, which included 7,765.06 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

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

3. FTE Student Enrollment

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

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

4. Recalibration of FTE to 1.0

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

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

5. Calculation of FEFP Funds

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

6. FTE Reporting Surveys

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2019-20 school year were conducted during and for the following weeks: Survey 1 was performed July 8 through 12, 2019; Survey 2 was performed October 7 through 11, 2019; Survey 3 was performed February 3 through 7, 2020; and for applicable schools, Survey 4 was performed June 8 through 12, 2020.

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

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2020. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Bayshore High School	1 through 8
2. Southeast High School	9 through 20
3. Martha B. King Middle School	21 through 23
4. Braden River Elementary School	24 through 27
5. Horizons Academy	28 through 31
6. Electa Arcotte Lee Magnet Middle School	32 through 36
7. Braden River High School	37 through 40
8. Annie Lucy Williams Elementary School	NA
9. B.D. Gullett Elementary School	41 and 42
10. Buffalo Creek Middle School	43 through 53
11. Palmshores Behavior Health Center	NA
12. Manatee School for the Arts*	54 through 59
13. Lincoln Memorial Academy*	60 through 64
14. Manatee Virtual Instruction Program	NA
15. Manatee Virtual School (Virtual Franchise)	65

* Charter School



Sherrill F. Norman, CPA
Auditor General

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Manatee 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, 2020. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *FTE General Instructions 2019-20 (Appendix G)* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

Opinion

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Manatee 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, 2020.

Other Reporting Required by *Government Auditing Standards*

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

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

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

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
March 10, 2022

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

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

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2020. (See NOTE B.) The population of vehicles (506) 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 2019 and February and June 2020 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (32,358) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Teenage Parents and Infants	75
IDEA – PK through Grade 12, Weighted	911
All Other FEFP Eligible Students	<u>31,372</u>
Total	<u>32,358</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 79 of 340 students in our student transportation test.⁸

⁸ For student transportation, the material noncompliance is composed of Findings 1,2, 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.	(26)	-	-
Our tests included 340 of the 32,358 students reported as being transported by the District.	-	79	(65)
In conjunction with our general tests of student transportation we identified certain issues related to 420 additional students.	-	<u>420</u>	<u>(420)</u>
Total	<u>(26)</u>	<u>499</u>	<u>(485)</u>

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

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

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Manatee County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2019-20 (Appendix G)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2019 reporting survey periods and the February 2020⁹ reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2019 reporting survey period and once for the February 2020 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 53/55] Our general tests disclosed that the number of buses in operation was overstated by 26 buses. Specifically:
 - a. Twenty-one bus drivers' reports for 21 buses (Ref. 53) were either not available at the time of our examination and could not be subsequently located (12 buses) or were recorded with invalid bus numbers due to data entry errors when keying in the bus numbers (9 buses). Consequently, we were unable to determine the ridership of 184 students (one student was in our test) reported on these buses.
 - b. Five passenger cars were incorrectly reported as buses (Ref. 55). The passenger cars should have been reported under Vehicle Category E (i.e., passenger car or allowable multipurpose passenger vehicle owned, operated, or contracted by the School Board or Charter School, transporting fewer than 10 students) as provided in *FTE General Instructions 2019-20*.

**Students
Transported
Proposed Net
Adjustments**

⁹ Due to the COVID-19 pandemic, the District did not transport students during the June 2020 reporting survey period.

Findings

Accordingly, we propose the following adjustments:

a. Ref. 53

July 2019 Survey

Number of Buses in Operation (4)

15 Days in Term

IDEA - PK through Grade 12, Weighted (1)

October 2019 Survey

Number of Buses in Operation (6)

90 Days in Term

All Other FEFP Eligible Students (3)

February 2020 Survey

Number of Buses in Operation (11)

(21)

90 Days in Term

All Other FEFP Eligible Students (180) (184)

b. Ref. 55

October 2019 Survey

Number of Buses in Operation (2)

February 2020 Survey

Number of Buses in Operation (3)

(5)

(26)

2. [Ref. 51] Our general tests disclosed that 123 students (50 students were in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category during the July 2019 reporting survey period. The students attended a 3rd Grade Summer Reading Camp, which is not eligible for State transportation funding. Only students whose IEPs authorize Extended School Year services or students enrolled in a non-residential DJJ Program are eligible to be reported for State transportation funding during a summer reporting survey period. We propose the following adjustments:

Findings		Students Transported Proposed Net Adjustments	
July 2019 Survey			
<u>90 Days in Term</u>			
All Other FEFP Eligible Students	(5)		
<u>12 Days in Term</u>			
All Other FEFP Eligible Students	(36)		
<u>8 Days in Term</u>			
All Other FEFP Eligible Students	(82)	(123)	
3. [Ref. 52] Our review of the student ridership disclosed that 111 students were reported for an incorrect number of DIT. The students were reported for 12 DIT, rather than 15 DIT in accordance with the District’s summer instructional calendar. We propose the following adjustments:			
July 2019 Survey			
<u>15 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	111		
<u>12 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	(111)	0	
4. [Ref. 54] Our general tests disclosed that the bus driver’s reports for one bus during the October 2019 reporting survey period were not signed and dated by the bus driver attesting to the accuracy of the ridership reflected on the reports (25 students) or the bus driver’s reports did not evidence that the students were transported during the 11-day survey window (2 students). Consequently, the ridership of the 27 students could not be validated. We propose the following adjustment:			
October 2019 Survey			
<u>90 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	(7)		
All Other FEFP Eligible Students	(20)	(27)	

5. [Ref. 56] Our general tests disclosed that eight PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. District records did not evidence that the students were classified as students with disabilities under IDEA or that the students’ parents were enrolled in the Teenage Parent Program; consequently, the students were not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

**Students
Transported
Proposed Net
Adjustments**

Findings

October 2019 Survey

90 Days in Term

All Other FEFP Eligible Students (7)

February 2020 Survey

90 Days in Term

All Other FEFP Eligible Students (1) (8)

6. [Ref. 57] Our general tests disclosed that 37 students were not eligible to be reported for State transportation funding. The students were enrolled in a John M. McKay Scholarships for Students with Disabilities Program (28 students), Residential DJJ Program (5 students), or Family Empowerment Scholarship Program (4 students), which did not require transportation services during the survey periods. Consequently, the students should not have been reported for State transportation funding. We propose the following adjustments:

October 2019 Survey

90 Days in Term

All Other FEFP Eligible Students (19)

15 Days in Term

All Other FEFP Eligible Students (1)

February 2020 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted (1)

All Other FEFP Eligible Students (15)

15 Days in Term

All Other FEFP Eligible Students (1) (37)

7. [Ref. 58] Our general tests disclosed that 104 students (12 students were in our test) were either not marked on the bus driver's report as riding the bus (61 students) or not listed on the bus drivers' reports (43 students). We propose the following adjustments:

July 2019 Survey

15 Days in Term

IDEA - PK through Grade 12, Weighted (4)

**Students
Transported
Proposed Net
Adjustments**

Findings

October 2019 Survey

90 Days in Term

Teenage Parents and Infants	(2)	
IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	(28)	

February 2020 Survey

90 Days in Term

Teenage Parents and Infants	(2)	
IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	<u>(59)</u>	(104)

8. [Ref. 59] Ten students in our test were incorrectly reported in the IDEA-PK through Grade 12, Weighted ridership category. IEPs for the students were not available at the time of our examination and could not be subsequently located. We noted that eight of the students lived 2 miles or more from their assigned schools and were eligible to be reported in the All Other FEFP Eligible Students ridership category. The remaining two students were not otherwise eligible for State Transportation funding. We propose the following adjustments:

July 2019 Survey

15 Days in Term

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

October 2019 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	4	

February 2020 Survey

90 Days in Term

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

9. [Ref. 60] Six students in our test were incorrectly reported in the IDEA-PK through Grade 12, Weighted ridership category. The students' IEPs did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that the students were eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

July 2019 Survey

15 Days in Term

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

		Students Transported Proposed Net Adjustments
<u>Findings</u>		
October 2019 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	
February 2020 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	<u>0</u>
Proposed Net Adjustment		<u>(485)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Manatee County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation and the number of DIT are accurately reported and documentation is maintained to support that reporting; (2) only ESE students requiring Extended School Year services as noted on the students' IEPs that also specify a need for transportation as a related service and students attending non-residential DJJ Programs are eligible to be reported for State transportation funding during the summer reporting survey periods; (3) all bus drivers' reports documenting student ridership during the reporting survey periods are signed and dated by the bus drivers attesting to the validity and correctness of the students' ridership and are retained in readily assessable files; (4) only PK students who are classified as IDEA students or whose parents are enrolled in a Teenage Parent Program are reported for State transportation funding; (5) students enrolled in a John M. McKay Scholarships for Students with Disabilities Program, Residential DJJ Program, or Family Empowerment Scholarship Program are not reported for State transportation funding; (6) only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (7) IEPs to support students' ridership eligibility under IDEA are retained in readily accessible files; and (8) only ESE students classified as students with disabilities under IDEA whose IEPs document one of the five criteria required for weighted classification are reported in the IDEA – PK through Grade 12, Weighted 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*
FTE General Instructions 2019-20 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

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

1. Student Eligibility

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under IDEA, 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 Manatee County

For the fiscal year ended June 30, 2020, the District received \$7 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2019	77	234	16
October 2019	213	16,123	1,250
February 2020	<u>216</u>	<u>16,001</u>	<u>1,271</u>
Totals	<u>506</u>	<u>32,358</u>	<u>2,537</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

NOTE B – TESTING STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2020. 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 RESPONSE¹



SCHOOL BOARD

Rev. James Golden
Chair

Gina Messenger
Vice Chair

Chad Choate III
Mary Foreman
Charlie Kennedy

SUPERINTENDENT

Cynthia Saunders

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SCHOOL DISTRICT OF MANATEE COUNTY

March 10, 2022

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

Dear Ms. Norman:

Noted below are the School District of Manatee County's responses to the Preliminary and Tentative Report for the Florida Education Finance Program (FEFP), Full-Time Equivalent Student Enrollment (FTE), and Student Transportation for the fiscal year ended June 30, 2020. The Leadership Team of the District and School Administrators are committed to the implementation of the recommendations to increase accountability, transparency, and to promote effective and efficient operations throughout the District. The District agrees with the findings, regulatory citations and proposed adjustments and is taking the following steps to ensure the errors are not repeated in the future:

Recommendation 1 (Student Attendance):

43101 0431 Southeast High School
7201 0072 Bayshore High School
73102 0731 Horizons Academy

For each of the above-referenced findings, the District will confirm that only students who are in membership and in attendance at least 1 day during the reporting survey period are reported for FEFP funding and documentation is retained to support the reporting.

The specific corrective Action Steps to be taken for the above-referenced findings include:

1. Ongoing monthly student roster verification of current student enrollment for Access to Education.
2. Confirm, with registrar, updated enrollment has been completed monthly.
3. Daily roster verification of current student attendance during FEFP funding window.

¹ Management's response to Finding 57 [Ref. 210403] refers to attachments that are not included in this report but may be obtained from the District.

Recommendation 2 (Students' Course Schedules/Reporting):

Finding #73101 Horizons Academy

For the above-referenced finding, the District will confirm that course numbers and related FTE reported for FEFP funding accurately reflect the underlying subject area of instruction provided to the students.

The specific corrective Action Steps to be taken for the above-referenced finding include:

1. School Administration and attendance clerk will ensure that attendance is taken by each teacher daily for each class period.
2. School administration and teachers will ensure that students log in to each course they are enrolled in, each day they are in attendance during the FTE survey windows.

Recommendation 3 (CTE's OJT Programs/Timecards):

Finding #7204 Bayshore High School
 Finding #43109 Southeast High School,
 Finding #73104 Horizons Academy

For the above-referenced findings, the District will take the following actions:

7204 - The Adult, Career and Technical (ACT) department will notify the principal and the teacher of the infraction. The teacher will need to attend the required on-the-job training (OJT) training provided by the ACT department at the beginning of the school year at teacher training day. An ACT representative will be doing spot checks at the school throughout the year to verify that the teacher is following the correct protocols and procedures with the student timecards.

43109 - The teacher and principal will be notified of the infraction. The teacher will need to attend the required OJT training provided by the ACT department at the beginning of the school year at teacher training day. An ACT representative will be doing spot checks at the school throughout the year to verify that the teacher is following the correct protocols and procedures with the student timecards.

73104 - The teacher and principal will be notified of the infraction. The teacher will need to attend the required OJT training provided by the ACT department at the beginning of the school year at teacher training day. An ACT representative will be doing spot checks at the school throughout the year to verify that the teacher is following the correct protocols and procedures with the student timecards. Currently, OJT is not offered at Horizons Academy.

Recommendation 4 (ELL Eligibility, 6-Year Max):

Finding #7202 Bayshore High School
 Finding #43102 Southeast High School
 Finding #210402 Manatee School of the Arts
 Finding #217301 Lincoln Memorial Academy

Finding #43108 Southeast High School
 Finding #73103 Horizons Academy
 Finding #76204 Braden River High School

In response to the recent findings by the Auditor General's office regarding ESOL students being claimed for funding beyond six years, the ESOL Department will implement the following:

- The ESOL Department will continue to train school-based registrars on ESOL procedures. Registrars will be trained to understand that ESOL students cannot be claimed for weighted funding beyond 12 survey periods (6 years). The ESOL Compliance Specialist will demonstrate to all registrars how to verify the number of survey periods an ELL student has been claimed for weighted funding. These trainings should help mitigate any future findings in this area.
- The ESOL Department will continue to update ESOL teachers, ESOL Bilingual Paraprofessionals and other school based ESOL personnel during scheduled trainings on how many surveys ESOL students may be claimed for weighted FEFP funding. These personnel will be instructed to work with the school-based registrars on how to count how many surveys an ELL student has previously been claimed for weighted funding to ensure that students will not be claimed beyond 6 years.

Recommendation 5 (ELL Missing Student Files):

Finding #210403 Manatee School of the Arts

The above-referenced finding is associated with a charter school. The District continue providing charter schools with training opportunities and reminders of the importance of the state-mandated FTE-reporting requirements. A schedule of the trainings is provided below.

Trainings occur at various times each school year. District staff also review samples of charter schools' files so we can review FTE. A sample of training materials is included in Attachment A.

Recommendation 6 (ELL Committee):

Finding #43105 Southeast High School
 Finding #43108 Southeast High School
 Finding #61102 Martha B. King Middle School
 Finding #61103 Martha B. King Middle School
 Finding #65103 Braden River Elementary School
 Finding #76101 Lee Magnet Middle School
 Finding #76102 Lee Magnet Middle School
 Finding #82101 B.D. Gullett Elementary School
 Finding #84202 Buffalo Creek Middle School
 Finding #84203 Buffalo Creek Middle School

For each of the above-referenced findings, the District will ensure the following:

All K-12 Principals will receive an overview of all ESOL compliance procedures with special emphasis on the reported findings. A three-hour course outlining all ESOL compliance procedures is being developed for school administrators as a reminder of all State Board Rules and procedures that drive district ESOL procedures.

- The ESOL Compliance Specialist will audit every school's ESOL paperwork a minimum of per two times per school year. During these district compliance paperwork checks, ELL student records will be internally audited to ensure compliance with all required ESOL procedures. Special attention will be paid to ELL Committee documentation including having the correct amount of participating personnel and their signatures, as well as ensuring timelines have been met. At the conclusion of the visit, the ESOL Compliance Specialist will follow-up with the school administrators, ESOL personnel and the Director of ESOL to review a written list of findings and how to correct any mistakes. If errors were found at a school, the ESOL Compliance Specialist will use Project ELL (the online ELL documentation system) and FOCUS to ensure that all errors are corrected (if applicable) and are not reoccurring. If errors persist, the ESOL Compliance Specialist will bring it to the attention of both the school-based administrator(s) and the Director of ESOL.
- All school based ESOL Contacts will be trained twice a year (August and January) in meeting all the ESOL compliance procedures including initial identification, testing, documentation, and continuation of services for ELLs. Special attention will be paid to ELL Committee documentation including having the correct amount of participating personnel and their signatures, as well as ensuring timelines have been met.
- Bilingual ESOL Paraprofessionals will continue to receive quarterly professional development sessions, which will include all the ESOL compliance procedures. Special attention will be paid to ELL Committee documentation including having the correct amount of participating personnel and their signatures, as well as ensuring timelines have been met.

Recommendation 7 (ELL Parental Notification and/or ELL Student Plans):

Finding #217302 Lincoln Memorial Academy
 Finding #65102 Braden River Elementary School
 Finding #7203 Bayshore High School
 Finding #76103 Lee Magnet Middle School
 Finding #76203 Braden River High School
 Finding #84201 Buffalo Creek Middle School

For each of the above-referenced findings, see the District's response to Recommendation 6.

Recommendation 8 (ELL Committee Report Timeliness):

Finding #76202 Braden River High School

For each of the above-referenced findings, see the District's response to Recommendation 6.

Recommendation 9 (ELL Proficiency Assessment):

Finding #43103 Southeast High School

Finding #65104 Braden River Elementary School

For each of the above-referenced findings, see the District's response to Recommendation 6.

Recommendation 10 (ESE Matrix of Services):

Finding #43106 Southeast High School

Finding #61101 Martha B. King Middle School

Finding #65105 Braden River Elementary School

Finding #84204 Buffalo Creek Middle School

Finding #84205 Buffalo Creek Middle School

Matrix findings -

- The ESE Department will work with schools to review current IEP files.
- Additionally, the department will re-train all ESE staff specific to the following areas: ESE Department staff will train District Resource compliance specialists on District Matrix procedures, Matrix Compliance and Matrix procedures for Data Entry form for Registrars; Resource Compliance Specialists will train school-based staff on District Matrix procedures, Matrix Compliance and Matrix procedures for Data Entry form for Registrars.
- Additionally, Resource Compliance Specialists duties will include compliance on the Matrix when doing annual IEP Compliance Checks

Recommendation 11 (ESE IEP Availability):

Finding #210401 Manatee School of the Arts

Finding #84206 Buffalo Creek Middle School

For each of the above-referenced findings, see the District's response to Recommendation 6.

Recommendation 12 (ESE IEP Participant Signatures):

Finding #700401 Manatee Virtual School (Virtual Franchise)

Missing IEP –

- The ESE Department will work with schools to review current IEP files.
- Additionally, the department will re-train all ESE staff specific to the following areas: Department staff will train District Resource compliance specialists on correct procedures for retaining IEPs and EPs in student's cumulative file and in PEER when appropriate. Resource Compliance Specialists will train school-based staff on district procedures regarding IEPs and EPs in student cumulative folders.

Recommendation 13 (Teacher Certification):

Finding #217370 HR

Finding #7270 HR

Finding #217370 HR Lincoln Middle School – This person was a teacher aide. The school has removed the employee from Focus as the teacher of record.

Finding #7270 HR Bayshore High School – The HR Certification team has worked with IT and the Student Accounting department to develop a report using Focus and PeopleSoft to identify out-of-field teachers based on course codes. This is utilized during each FTE reporting period.

Recommendation 14 (Teacher Certification/Board approval OOF):

Finding #76170 HR

Finding #76171 HR

Finding #76172 HR

Finding #84273 HR

Finding #210472 HR

Finding #76170 HR – Lee Middle School – Teacher hired from out of state. If any teacher that is hired for Reading, Writing or Language Arts is now automatically sent to the board for approval upon hire date.

Finding #76171 HR – Lee Middle School - Any teacher that is hired for Reading Writing or Language Arts is now automatically sent to the board for approval upon hire date.

Finding #76172 HR – Lee Middle School - Teacher hired from out of state. If any teacher that is hired for Reading Writing or Language Arts is now automatically sent to the board for approval upon hire date.

Finding #84273 HR – Buffalo Creek Middle School – Per HR board records, this teacher was reported Out of Field.

Finding #210472 HR – Manatee School for the Arts – Charters schools are notified to report out of field to HR. The school did not supply the information nor did the teacher show up in Focus during the review.

- In the fall of 2019, the HR Certification Team began reporting out-of-field teachers to the board at each board meeting. The out of field report is part of regular HR board business.
- Internal HR department and Certification processes have been improved to review all newly hired teachers for appropriate certification. Each new hire is required to meet with certification representatives to gain full understanding and explanation of certification requirements.
- The HR Certification Team duly notices school administrators when teachers are out of field and provides directions for reporting teachers out of field to student's parents.
 - School administrators should consult with the HR Certification team when they are considering assigning teachers a new teaching assignment. The HR Certification team can then advise schools on proper placement and certification needs.
- The HR Certification team has worked with IT and the Student Accounting department to develop a report using Focus and PeopleSoft to identify out-of-field teachers based on course codes. This is utilized during each FTE reporting period.

Recommendation 15 (Teacher Certifications/Inservice Points):

Finding #210471 HR

Finding #217372 HR

Finding #43170 HR

Finding #43171 HR

Finding #43172 HR

Finding #43174 HR

Finding #7271 HR

Finding #7272 HR

Finding #7273 HR

Finding #76173 HR

Finding #84270 HR

Finding #84274 HR

Finding #82170 HR

Finding #210471 HR – Manatee School for the Arts – Employee terminated 8/3/2019. School did not remove teacher from Focus.

Finding #217372 HR – Lincoln Memorial Academy – HR notified of out of field status. School did not send a parent notification as directed after several reminders.

Finding #43170 HR – The employee was not properly certified for the listed course during this survey. The teacher has since added English to her certificate.

Finding #43171 HR – Southeast High School – This employee was missed and not reported at FTE 2. Board was noticed and teacher was approved in November. All teacher moves must be reported to the certification department before reporting through a PAF in HR so that an agreement to earn can be assigned.

Finding #43172 HR – Southeast High School – Employee was a substitute during Survey 2 and hired as a new teacher during Survey 3.

Finding #43174 HR – School Admin. and HR Certification need to make sure the District Certification matches the course code directory.

Finding #7271 HR – Bayshore High School – This employee was missed and not reported at FTE 2. Board was noticed and teacher was approved in November. All teacher moves must be reported to the certification department before reporting through a PAF in HR so that an agreement to earn can be assigned.

Finding #7272 HR – Bayshore High School – HR did not review for compliance because the teacher was not shown as the teacher of record for the FTE pull for Survey 2 and 3. Schools must accurately report teachers using accurate course codes.

Finding #7273 – Bayshore High School - HR Any teacher that is hired for Reading Writing or Language Arts is now automatically sent to the board for approval upon hire date.

Finding #76173 – Lee Middle School - HR Any teacher that is hired for Reading Writing or Language Arts is now automatically sent to the board for approval upon hire date.

Finding #84270 – Buffalo Creek Middle School - HR Any teacher that is hired for Reading Writing or Language Arts is now automatically sent to the board for approval upon hire date.

Finding #84274 HR – Buffalo Creek Middle School - Any teacher that is hired for Reading Writing or Language Arts is now automatically sent to the board for approval upon hire date. Employee was certified in World Language – Spanish.

Finding #82170 HR – Gullett Elementary School – Teacher has completed all ESOL In Service Requirements as of 12/10/2021.

- In the fall of 2019, the HR Certification Team began reporting out-of-field teachers to the board at each board meeting. The out of field report is part of regular HR board business.
- Internal HR department and Certification processes have been improved to review all newly hired teachers for appropriate certification. Each new hire is required to meet with certification representatives to gain full understanding and explanation of certification requirements.
- The HR Certification Team duly notices school administrators when teachers are out of field and provides directions for reporting teachers out of field to student’s parents.

- School administrators should consult with the HR Certification team when they are considering assigning teachers a new teaching assignment. The HR Certification team can then advise schools on proper placement and certification needs.
- The HR Certification team has worked with IT and the Student Accounting department to develop a report using Focus and PeopleSoft to identify out-of-field teachers based on course codes. This is utilized during each FTE reporting period.

Recommendation 16 (Teacher Certifications/Inservice Points):

Finding #210470 HR
 Finding #217371 HR
 Finding #43173 HR
 Finding #84271 HR

Finding #210470 HR – Manatee School for the Arts – Charter – Employee was terminated as of 8/1/2019. The charter did not remove the employee from the district HR system.

Finding #217371 HR – Lincoln Memorial Academy – Employee completed an ESOL course in May 2021.
 Finding #43173 HR – Southeast High School – Employee has not provided completion requirements.

Finding #84271 HR – Buffalo Creek Middle School – Effective immediately and on-going, the school administrator will assign certified teachers to rosters. Support personnel will not be listed as teacher of record as cleared by Human Resources.

Recommendation 17 (Valid Teaching Certificate/Substitutes):

Finding #76270 HR
 Finding #84272 HR

Finding #76270 HR – Braden River High School – Employee was hired as a Classroom Substitute which is a teacher aide.

Finding #84272 HR – Buffalo Creek Middle School – Employee has been terminated as of 5/30/2020.

- Hiring efforts will continue to ensure certificated teachers are hired to teach classes. Schools will be advised to cover instructional vacancies with certificated staff members.

Recommendation 18 (Student Ridership/DIT Reporting):

Finding #52 Transportation

1. The majority of the findings identified in the report are from charter school students who were reported for funding by the charter schools but failed to produce supporting documentation to Transportation during the AG visit.
2. The district did not have a process in place to properly train charter school staff on the proper collection process, and ultimately did not have a process in place to review charter school documents prior to submission.
3. The Transportation Department has taken steps to ensure that this situation is corrected, and that errors such as these do not happen again.
4. The Transportation Department provided in-person training to all charter school staff who work with FEFP on January 10, 2022. We reviewed with staff what the purpose of FEFP was, and why it was so critical to take the surveys seriously. Many attendees had very good questions and left the meeting with a better understanding of the background, something that every attendee says has never happened before.
5. We shared with the attendees a new process to be implemented in the upcoming school year, in which the district will produce the driver documents for the charter schools to capture their ridership, exactly as we do now for district transported students.
6. Charter schools will turn those ridership documents into Transportation for review and processing along with the district records.
7. While this is more work on our Transportation team, we collectively agree that we can handle it and is the best way to ensure accurate reporting.
8. Unlike during the audit, the new process allows to Transportation to keep and archive the submitted bus driver reports for the charter schools, as they are considered the source documents. This will prevent any delays trying to obtain missing reports from charter schools during the actual audit.
9. It should also be noted that, while not yet required to take place, we did have several charter schools choose to ask Transportation to review their collected data before they submitted it for this year's Survey 3. They requested a review based on what they learned from the training on January 10th.

Recommendation 19 (Bus Drivers' Reports):

Finding #54 Transportation
Finding #58 Transportation

See response to Recommendation 18

Recommendation 20 (IDEA-PK and Students' IEPs):

Finding #59 Transportation
Finding #60 Transportation

See response to Recommendation 19

Recommendation 21 (Students' Eligibility for Transportation):

Finding #51 Transportation
Finding #57 Transportation

Finding #56 Transportation

See response to Recommendation 19

Recommendation 22 (Vehicle Inventory Count/Reporting):

Finding #53 Transportation

Finding #55 Transportation

See response to Recommendation 19

We appreciate the efforts and professionalism during this audit process and will continue to strive for excellence. If you have additional questions, please contact Tim Barger, Associate Superintendent of Finance at 941-708-8770, ext. 41099.

Sincerely,



Cynthia Saunders
Superintendent
School District of Manatee County

Cc: Doug Wagner, Deputy Superintendent