

STATE OF FLORIDA AUDITOR GENERAL

COMMON FINDINGS AND EFFECT FLORIDA EDUCATION FINANCE PROGRAM EXAMINATION PERSPECTIVE

PRESENTED TO THE
FLORIDA SCHOOL FINANCE OFFICERS ASSOCIATION
(FSFOA)

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OBJECTIVES

- Review the most common exceptions found during a Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) examination.
- Discuss how the findings affect the District School Board (District).
- Enhance the understanding of School Finance Officers.



WELCOME

Opening Remarks

- The Auditor General is the State of Florida's independent auditor.
- Sections 11.42 and 11.45, Florida Statutes, set forth the general authority and duties of the Auditor General.
- Pursuant to Section 1010.305, Florida Statutes, the Auditor General conducts FEFP examinations of the records of Districts, as appropriate, to determine compliance with State law and State Board of Education (SBE) rules relating to the classification, assignment, and verification of FTE student enrollment and student transportation reported to the Department of Education (DOE) under the FEFP.

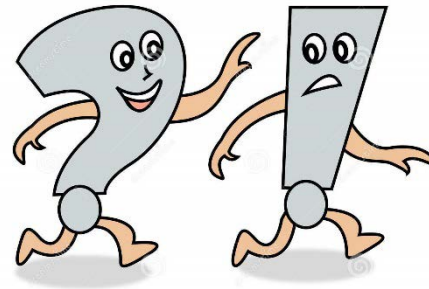
COMMON FINDINGS

Districtwide Findings

- Reporting of Bell Schedules
- Reporting of CMW for Seniors
- Attendance Procedures
- Virtual Reporting

Teacher Certification Findings

- Board Approval - Not made/Is it timely/Is it for the correct subject?
- Notification to Parents - Not made/Is it timely/Is it for the correct subject and person?
- Noncertificated Documentation
- General Knowledge
- In-Service Requirements



COMMON FINDINGS (Continued)

School Level Findings

Attendance (Cornerstone – Foundation of FTE)

- Procedures/Documentation of Source Level
- Proper Tracking/Monitoring
- Withdrawals and Nonattendance
- Teachers Taking Attendance Daily
- Taking Attendance Period by Period

Reported Schedule

- Bell Schedule or Daily Instructional Schedule
- Correct Course

COMMON FINDINGS (Continued)

ESE

- Documentation of IEPs/Matrix of Services Forms
- IEP Agrees with Matrix
- Completeness/Timely/Dated
- Hospital and Homebound – Supporting Documentation.
- Only Hospital Homebound
- Itinerant - On-Campus and Hospital and Homebound

ESOL

- Procedures/Documentation of ELL Student Plan
- ELL Committees
- Timely and Complete

COMMON FINDINGS (Continued)

On-the-Job Training (OJT)

- Reporting Agrees with Timecards
- Timecards Complete and Legible
- Dates and Times Indicated
- Signature of Employer—Timeliness of Signature

Student Transportation Findings

- Signed Bus Driver Reports
- Completed Reports
- Supporting Documentation of Ridership Categories

EFFECT – Resulting Outcome

Noncompliance = Findings = Proposed Adjustments

Proposed Adjustment = (i.e., based on)

Number of Students +

Number of Surveys +

Number of Classes +

Program Classification +

Result of Above X Weighted Factor =

Total Proposed Adjustment

