

# STATE OF FLORIDA AUDITOR GENERAL

## COMMON FINDINGS AND EFFECT FROM A FLORIDA EDUCATION FINANCE PROGRAM EXAMINATION PERSPECTIVE

PRESENTED TO THE  
FLORIDA ASSOCIATION OF MIS (FAMIS)

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# OBJECTIVE

To review the most common exceptions found during a Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) examination and discuss how they affect the District School Board (District) and to enhance the understanding for MIS Personnel.



# 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 teacher certification and the classification, assignment, and verification of FTE student enrollment and student transportation reported to the Department of Education (DOE) under the FEFP.

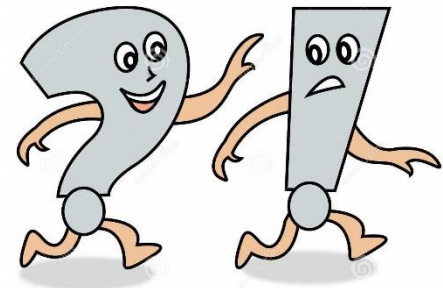
# COMMON FINDINGS

## Districtwide Findings

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

## Teacher Certification

- 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-person)
- Noncertificated Documentation
- General Knowledge
- In-Service Requirements
- Substitute teaching versus Long (Short)-Term teaching



# 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

## Transportation:

- 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



