

**BROWARD COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2018



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2017-18 fiscal year, Robert W. Runcie served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Ann Murray	1
Patricia Good	2
Heather P. Brinkworth, Vice Chair from 11-21-17	3
Abby M. Freedman, Chair through 11-20-17	4
Dr. Rosalind Osgood	5
Laurie Rich Levinson	6
Nora Rupert, Chair from 11-21-17 Vice Chair through 11-20-17	7
Donna P. Korn	At-Large, Countywide
Robin Bartleman	At-Large, Countywide

The team leader was Christopher E. Tynes, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

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

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BROWARD COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
GK	General Knowledge
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 Basic, Basic with ESE Services, ESOL, ESE Support Levels 4 and 5, and Career Education 9-12, the Broward 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, 2018. Specifically, we noted:

- State requirements governing teacher certification, 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 76 of the 438 teachers in our test. Of the 438 teachers tested, 143 (33 percent) taught at charter schools and 61 (80 percent) of the 76 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
Basic	347	139	40%	69	25	36%
Basic with ESE Services	210	62	30%	65	16	25%
ESOL	887	314	35%	287	82	29%
ESE Support Levels 4 and 5	430	-	NA	72	-	NA
Career Education 9-12	114	-	NA	100	-	NA
Totals	<u>1,988</u>	<u>515</u>		<u>593</u>	<u>123</u>	

Noncompliance related to the reported FTE student enrollment resulted in 134 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 1,442.3873 (131.9735 applicable to District schools other than charter schools and 1,310.4138 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 1,594.8534 (162.8370 applicable to District schools other than charter schools and 1,432.0164 applicable to charter schools). Noncompliance related to student transportation resulted in 9 findings and a proposed net adjustment of negative 149 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, 2018, was \$4,203.95 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$6,704,684 (negative 1,594.8534 times \$4,203.95), of which \$684,559 is applicable to District schools other than charter schools and \$6,020,125 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 Broward 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 Broward County.

The governing body of the District is the District School Board that is composed of nine elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 236 schools other than charter schools, 93 charter schools, 1 cost center, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2018, State funding totaling \$723.2 million was provided through the FEFP to the District for the District-reported 269,333.79 unweighted FTE as recalibrated, which included 45,672.42 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 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.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$33.3 million for student transportation as part of the State funding through the FEFP.

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Broward 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, 2018. 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 2017-18* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for teachers and students in our Basic, Basic with Exceptional Student Education Services, 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 Basic, Basic with Exceptional Student Education Services, English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Broward 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, 2018.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses¹ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, 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

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

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 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 Basic, Basic with Exceptional Student Education Services, 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
December 20, 2019

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, 2018, the Broward County District School Board (District) reported to the DOE 269,333.79 unweighted FTE as recalibrated, which included 45,672.42 unweighted FTE as recalibrated for charter schools, at 236 District schools other than charter schools, 93 charter schools, 1 cost center, and 2 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2018. (See NOTE B.) The population of schools (332) 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 (38,121) 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 69 of the 347 students in our Basic test,² 65 of the 210 students in our Basic with ESE Services test,³ 287 of the 887 students in our ESOL test,⁴ 72 of the 430 students in our ESE Support Levels 4 and 5 test,⁵ and 100 of the 114 students in our Career Education 9-12 test.⁶ Of the 347 students in our Basic tests, 139 (40 percent) attended charter schools and 25 (36 percent) of the 69 students with exceptions attended charter schools. Of the 210 students in our Basic with ESE Services test, 62 students (30 percent) attended charter schools and 16 (25 percent) of the 65 students with exceptions attended charter schools. Of the 887 students in our ESOL test, 314 (35 percent) attended charter schools and 82 (29 percent) of the 287 students with exceptions attended charter

² For Basic, the material noncompliance is composed of Findings 8, 13, 22, 25, 39, 42, 44, 49, 53, 57, 63, 69, 74, 102, and 111 on *SCHEDULE D*.

³ For Basic with ESE Services, the material noncompliance is composed of Findings 1, 8, 13, 15, 22, 26, 28, 39, 42, 44, 49, 53, 57, 63, 69, 74, 92, 102, 111, and 118 on *SCHEDULE D*.

⁴ For ESOL, the material noncompliance is composed of Findings 4, 5, 6, 8, 10, 11, 13, 16, 17, 18, 21, 22, 29, 30, 33, 34, 35, 38, 39, 41, 42, 45, 46, 47, 49, 50, 51, 52, 53, 56, 57, 58, 59, 60, 63, 65, 66, 67, 69, 71, 72, 74, 75, 76, 79, 80, 81, 82, 86, 88, 93, 94, 95, 102, 103, 104, 111, and 119 on *SCHEDULE D*.

⁵ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 2, 3, 7, 8, 13, 22, 36, 39, 44, 49, 57, 63, 68, 69, 73, and 74 on *SCHEDULE D*.

⁶ For Career Education 9-12, the material noncompliance is composed of Findings 12, 13, 37, 39, 48, 49, 61, 62, and 63 on *SCHEDULE D*.

schools. None of the 430 students in our ESE Support Levels 4 and 5 test and none of the 114 students in our Career Education 9-12 test attended charter schools.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	321	28	27,435	347	69	190,925.1300	246.7777	(762.1436)
Basic with ESE Services	330	29	4,244	210	65	46,399.2500	182.3439	(225.0041)
ESOL	311	24	5,409	887	287	23,245.1700	668.9022	(438.8530)
ESE Support Levels 4 and 5	183	16	820	430	72	2,169.0000	316.1605	(4.2601)
Career Education 9-12	54	4	<u>213</u>	<u>114</u>	<u>100</u>	<u>6,595.2400</u>	<u>18.4273</u>	<u>(12.1265)</u>
All Programs	332	30	<u>38,121</u>	<u>1,988</u>	<u>593</u>	<u>269,333.7900</u>	<u>1,432.6116</u>	<u>(1,442.3873)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (438, of which 295 are applicable to District schools other than charter schools and 143 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 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 76 of the 438 teachers in our test.⁷ Of the 438 teachers in our test, 143 (33 percent) taught at charter schools and 61 (80 percent) of the 76 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.

⁷ For teachers, the material noncompliance is composed of Findings 9, 14, 19, 20, 23, 31, 32, 40, 43, 54, 55, 64, 70, 77, 78, 83, 84, 85, 87, 89, 90, 91, 96, 97, 98, 99, 100, 105, 106, 107, 108, 109, 110, 112, 113, 114, 115, 116, 120, 121, 122, 123, 124, 126, 127, 128, 129, 130, 131, 132, 133, and 134 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	36.5286	1.107	40.4372
102 Basic 4-8	(2.1782)	1.000	(2.1782)
103 Basic 9-12	(18.5020)	1.001	(18.5205)
111 Grades K-3 with ESE Services	3.5050	1.107	3.8800
112 Grades 4-8 with ESE Services	(8.8241)	1.000	(8.8241)
113 Grades 9-12 with ESE Services	(11.2624)	1.001	(11.2737)
130 ESOL	(114.8538)	1.212	(139.2028)
254 ESE Support Level 4	(4.4704)	3.619	(16.1784)
255 ESE Support Level 5	.2103	5.526	1.1621
300 Career Education 9-12	(12.1265)	1.001	(12.1386)
Subtotal	(131.9735)		(162.8370)
Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	(424.9085)	1.107	(470.3737)
102 Basic 4-8	(376.2991)	1.000	(376.2991)
103 Basic 9-12	23.2156	1.001	23.2388
111 Grades K-3 with ESE Services	(69.8398)	1.107	(77.3126)
112 Grades 4-8 with ESE Services	(138.5828)	1.000	(138.5828)
130 ESOL	(323.9992)	1.212	(392.6870)
Subtotal	(1,310.4138)		(1,432.0164)
Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	(388.3799)	1.107	(429.9365)
102 Basic 4-8	(378.4773)	1.000	(378.4773)
103 Basic 9-12	4.7136	1.001	4.7183
111 Grades K-3 with ESE Services	(66.3348)	1.107	(73.4326)
112 Grades 4-8 with ESE Services	(147.4069)	1.000	(147.4069)
113 Grades 9-12 with ESE Services	(11.2624)	1.001	(11.2737)
130 ESOL	(438.8530)	1.212	(531.8898)
254 ESE Support Level 4	(4.4704)	3.619	(16.1784)
255 ESE Support Level 5	.2103	5.526	1.1621
300 Career Education 9-12	(12.1265)	1.001	(12.1386)
Total	(1,442.3873)		(1,594.8534)

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>#0100</u>	<u>#0131</u>	<u>#0171</u>	
101 Basic K-3	.....	.4273	.....	.4273
102 Basic 4-8	.....	.7187	.....	.7187
103 Basic 9-12	.1800	.....	(9.8150)	(9.6350)
111 Grades K-3 with ESE Services	.....	1.0000	.....	1.0000
112 Grades 4-8 with ESE Services	.9600	(.1116)	.....	.8484
113 Grades 9-12 with ESE Services	(.0600)	.....	(2.8792)	(2.9392)
130 ESOL	.....	(1.9118)	(5.1467)	(7.0585)
254 ESE Support Level 4	.....	(1.5298)	(.1180)	(1.6478)
255 ESE Support Level 5	(1.1800)	.4971	.....	(.6829)
300 Career Education 9-12	.....	.....	<u>(1.9833)</u>	<u>(1.9833)</u>
Total	<u>(.1000)</u>	<u>(.9101)</u>	<u>(19.9422)</u>	<u>(20.9523)</u>

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

Proposed Adjustments (1)

<u>No.</u>	<u>Brought Forward</u>	<u>#0571</u>	<u>#0761</u>	<u>#0871</u>	<u>#1871</u>	<u>Balance Forward</u>
101	.4273	8.5010	5.5113	.....	.....	14.4396
102	.7187	15.6958	.5927	(.4748)	7.7975	24.3299
103	(9.6350)	.....	.....	.....	.....	(9.6350)
111	1.0000	(.4997)	.....	.....	.....	.5003
112	.8484	.....	(.0652)	(.5383)	(.5271)	(.2822)
113	(2.9392)	.....	.....	.....	.....	(2.9392)
130	(7.0585)	(23.6971)	(6.4748)	.....	(7.2704)	(44.5008)
254	(1.6478)	.....	(.0183)	.....	.....	(1.6661)
255	(.6829)	.....	.....	.5383	.....	(.1446)
300	<u>(1.9833)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(1.9833)</u>
Total	<u>(20.9523)</u>	<u>.0000</u>	<u>(.4543)</u>	<u>(.4748)</u>	<u>.0000</u>	<u>(21.8814)</u>

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

Proposed Adjustments (1)

<u>No.</u>	<u>Brought Forward</u>	<u>#1901</u>	<u>#3121</u>	<u>#3222</u>	<u>#3391</u>	<u>Balance Forward</u>
101	14.4396	.....	5.2642	.....	.....	19.7038
102	24.3299	.....	(9.4486)	.....	.....	14.8813
103	(9.6350)	(5.7716)	.....	(.5002)	(14.5325)	(30.4393)
111	.5003	.....	.....	.....	.....	.5003
112	(.2822)	.....	(2.3732)	(2.0010)	.....	(4.6564)
113	(2.9392)	(1.8128)	.....	(1.0004)	(3.6602)	(9.4126)
130	(44.5008)	(11.2388)	(8.1652)	.....	(4.6163)	(68.5211)
254	(1.6661)	(1.6708)	.....	3.5016	(.2966)	(.1319)
255	(.1446)	.3910	.....	.....	.....	.2464
300	<u>(1.9833)</u>	<u>(5.0545)</u>	.....	.....	<u>(3.6198)</u>	<u>(10.6576)</u>
Total	<u>(21.8814)</u>	<u>(25.1575)</u>	<u>(14.7228)</u>	<u>.0000</u>	<u>(26.7254)</u>	<u>(88.4871)</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>#3461</u>	<u>#3481</u>	<u>#3541</u>	<u>#3761</u>	
101	19.7038	9.3703	1.7172	.....	4.0417	34.8330
102	14.8813	(.2722)	(10.2488)	.....	(6.7823)	(2.4220)
103	(30.4393)	.....	.....	11.9373	.....	(18.5020)
111	.5003	.....	.....	.....	2.5046	3.0049
112	(4.6564)	(.2451)	(3.3058)	.....	(.8434)	(9.0507)
113	(9.4126)	.....	.....	(1.8498)	.....	(11.2624)
130	(68.5211)	(9.8886)	(4.3434)	(20.8671)	(8.5812)	(112.2014)
254	(.1319)	.....	(.0688)	(.0235)	(3.2358)	(3.4600)
255	.2464	.....	.....	.....	(.0341)	.2123
300	<u>(10.6576)</u>	.....	.....	<u>(1.4689)</u>	.....	<u>(12.1265)</u>
Total	<u>(88.4871)</u>	<u>(1.0356)</u>	<u>(16.2496)</u>	<u>(12.2720)</u>	<u>(12.9305)</u>	<u>(130.9748)</u>

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

Proposed Adjustments (1)

<u>No.</u>	<u>Brought Forward</u>	<u>#3841</u>	<u>#5003*</u>	<u>#5010*</u>	<u>#5012*</u>	<u>Balance Forward</u>
101	34.8330	1.6956	1.1369	10.6654	.....	48.3309
102	(2.4220)	.2438	1.8705	4.4074	.8202	4.9199
103	(18.5020)	.....	.....	.....	.....	(18.5020)
111	3.0049	.5001	.....	.....	.....	3.5050
112	(9.0507)	.2266	.....	.....	.....	(8.8241)
113	(11.2624)	.....	.....	.....	.....	(11.2624)
130	(112.2014)	(2.6524)	(3.0074)	(15.0728)	(.8202)	(133.7542)
254	(3.4600)	(1.0104)	.....	.....	.....	(4.4704)
255	.2123	(.0020)	.....	.....	.....	.2103
300	<u>(12.1265)</u>	.....	.....	.....	.....	<u>(12.1265)</u>
Total	<u>(130.9748)</u>	<u>(.9987)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(131.9735)</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>#5015*</u>	<u>#5049*</u>	<u>#5111*</u>	<u>#5142*</u>	<u>Balance Forward</u>
101	48.3309	7.8765	4.4715	(304.1955)	.....	(243.5166)
102	4.9199	.7873	6.1287	(355.7205)	.....	(343.8846)
103	(18.5020)	.....	.....	.....	23.2156	4.7136
111	3.5050	.....	.....	(55.9109)	.....	(52.4059)
112	(8.8241)	.....	(1.0000)	(125.5828)	.....	(135.4069)
113	(11.2624)	.....	.....	.....	.....	(11.2624)
130	(133.7542)	(8.6638)	(9.6002)	(95.3976)	(23.2156)	(270.6314)
254	(4.4704)	.....	.....	.....	.....	(4.4704)
255	.2103	.....	.....	.....	.....	.2103
300	<u>(12.1265)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(12.1265)</u>
Total	<u>(131.9735)</u>	<u>.0000</u>	<u>.0000</u>	<u>(936.8073)</u>	<u>.0000</u>	<u>(1,068.7808)</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>#5177*</u>	<u>#5271*</u>	<u>#5361*</u>	<u>#5710*</u>	<u>Total</u>
101	(243.5166)	(180.4136)	5.2420	13.6685	16.6398	(388.3799)
102	(343.8846)	(52.4469)	1.5605	8.1072	8.1865	(378.4773)
103	4.7136	.....	.....	.....	.....	4.7136
111	(52.4059)	(13.4295)	.....	(.4994)	.....	(66.3348)
112	(135.4069)	(12.0000)	.....	.....	.....	(147.4069)
113	(11.2624)	.....	.....	.....	.....	(11.2624)
130	(270.6314)	(115.3165)	(6.8025)	(21.2763)	(24.8263)	(438.8530)
254	(4.4704)	.....	.....	.....	.....	(4.4704)
255	.2103	.....	.....	.....	.....	.2103
300	<u>(12.1265)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(12.1265)</u>
Total	<u>(1,068.7808)</u>	<u>(373.6065)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1,442.3873)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Broward 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 2017-18* 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 2017 reporting survey periods and the February and June 2018 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2017 reporting survey period, the February 2018 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Proposed Net Adjustments (Unweighted FTE)

Hospital Homebound Services (#0100)

1. [Ref. 10001] The IEP 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	.1800	
113 Grades 9-12 with ESE Services	<u>(.1800)</u>	.0000

2. [Ref. 10002] The FTE for five ESE students enrolled in the Hospital and Homebound Program was incorrectly reported in Program No. 255 (ESE Support Level 5). The students were enrolled in group teleclass courses. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.9600	
113 Grades 9-12 with ESE Services	.1200	
255 ESE Support Level 5	<u>(1.0800)</u>	.0000

3. [Ref. 10003] The homebound teachers' instruction logs for two ESE students enrolled in the Hospital and Homebound Program were not available at the time of our examination and could not be subsequently located. In addition, the *Matrix of Services (Finding Continues on Next Page)*

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Hospital Homebound Services (#0100) (Continued)

form for one of the students was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

255 ESE Support Level 5	(.1000)	(.1000)
		(.1000)

Gulfstream Academy of Hallandale Beach (#0131)

4. [Ref. 13101] 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	.4357	
130 ESOL	(.4357)	.0000

5. [Ref. 13102] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student's DEUSS anniversary date and an ELL Committee was not convened by October 13 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. In addition, the student was not provided 900 hours of annual instruction (See Finding 8 [Ref. 13105]). We propose the following adjustment:

102 Basic 4-8	.8794	
130 ESOL	(.8820)	(.0026)

6. [Ref. 13103] The file for one ELL student did not evidence that the student's parents were notified of their child's ESOL placement. We propose the following adjustment:

101 Basic K-3	.4182	
130 ESOL	(.4182)	.0000

7. [Ref. 13104] Three ESE 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	1.0000	
112 Grades 4-8 with ESE Services	.0029	
254 ESE Support Level 4	(1.5000)	
255 ESE Support Level 5	.4971	.0000

Findings

Gulfstream Academy of Hallandale Beach (#0131) (Continued)

8. [Ref. 13105] Our examination of the School’s instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2017-18*, pages 1 and 2. Specifically, we noted that the 4th- and 5th-grade students’ schedules included 7 days that the School was closed due to inclement weather and the District did not obtain a waiver or otherwise make up 5 of the 7 days. As a result, the District overreported the FTE for 350 students (3 students were in our Basic test, 2 students were in our Basic with ESE Services test, 3 students were in our ESOL test, and 1 student was in our ESE Support Levels 4 and 5 test). Our recalculation of the FTE and hours of instruction disclosed that only 897.67 hours of the required 900 hours of instruction (or .9974 total FTE) were provided for the 2017-18 school year, therefore, FTE was overstated by .9075 FTE. We propose the following adjustment:

102 Basic 4-8	(.6145)	
112 Grades 4-8 with ESE Services	(.1145)	
130 ESOL	(.1759)	
254 ESE Support Level 4	<u>(.0026)</u>	(.9075)

9. [Ref. 13170] 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 Music. We also noted that the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	.0091	
102 Basic 4-8	.0181	
254 ESE Support Level 4	<u>(.0272)</u>	.0000
		<u>(.9101)</u>

South Broward High School (#0171)

10. [Ref. 17101] 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	.1428	
130 ESOL	<u>(.1428)</u>	.0000

Findings

South Broward High School (#0171) (Continued)

11. [Ref. 17102] One ELL student was assessed as English proficient but an ELL Committee was not convened to consider the student’s initial ESOL placement. We propose the following adjustment:

103 Basic 9-12	.5712	
130 ESOL	<u>(.5712)</u>	.0000

12. [Ref. 17103] School records did not evidence that ten Career Education 9-12 students who participated in OJT worked during the applicable reporting survey periods. In addition, seven students were not provided 900 hours of annual instruction (See Finding 13 [Ref.17104]). We propose the following adjustment:

103 Basic 9-12	(.2307)	
300 Career Education 9-12	<u>(.6849)</u>	(.9156)

13. [Ref. 17104] Our examination of the School’s instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2017-18*, pages 1 and 2. Specifically, we noted that 12th-grade students were released on May 24, 2018, which was 7 school days prior to the last day of school for the rest of the student population. The early release of the students, combined with the District not obtaining a waiver or making up 5 of the 7 days that the School was closed due to inclement weather, resulted in overreporting the FTE for 510 students (2 students were in our Basic test, 1 student was in our Basic with ESE Services test, 10 students were in our ESOL test, 4 students were in our ESE Support Levels 4 and 5 test, and 8 students were in our Career Education 9-12 test). Our recalculation of the FTE and hours of instruction disclosed that only 864.50 hours of the required 900 hours of instruction (or .9606 total FTE) were provided for the 2017-18 school year; therefore, FTE was overstated by 19.0266 FTE. We propose the following adjustment:

103 Basic 9-12	(13.5113)	
113 Grades 9-12 with ESE Services	(2.8792)	
130 ESOL	(1.2197)	
254 ESE Support Level 4	(.1180)	
300 Career Education 9-12	<u>(1.2984)</u>	(19.0266)

Findings

South Broward High School (#0171) (Continued)

14. [Ref. 17171] One teacher did not hold a valid Florida teaching certificate. The teacher taught a Geometry course to students who were enrolled in the ESOL Program during the October and February reporting survey periods. School staff indicated that the teacher was processed as an Interim Substitute to replace a teacher on Maternity Leave. The School advertised the position and selected a candidate who subsequently declined the position; consequently, the District’s Director of Talent Acquisition and Operations-Instructional determined that it was better to keep the substitute in the position for consistency. In addition, School records evidenced that the teacher’s former certificate/license had expired, contrary to the District’s *Section 4003 Instructional Certification* procedures that states, it shall be the responsibility of each instructional employee to keep his/her teaching certificates, licenses, Certificates of Registration, etc., current, in force, registered, and on file in the Personnel Division.

Sections 1010.215(1)(c) and 1012.01(2)(a), 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 who are 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 and did not hold any certification, or was not otherwise qualified to teach, we propose the following adjustment:

103 Basic 9-12	3.2130	
130 ESOL	<u>(3.2130)</u>	<u>.0000</u>
		<u>19.9422</u>

Findings

Tedder Elementary School (#0571)

15. [Ref. 57101] The IEP for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.4997	
111 Grades K-3 with ESE Services	(.4997)	.0000

16. [Ref. 57102] The English language proficiency of two ELL students was not assessed within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, one 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	1.6928	
130 ESOL	(1.6928)	.0000

17. [Ref. 57103] ELL Committees for three students were not convened by October 13 to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

101 Basic K-3	2.5392	
130 ESOL	(2.5392)	.0000

18. [Ref. 57104/05] The files for four ELL students did not evidence that the students' parents were notified of their children's ESOL placements. We propose the following adjustments:

<u>Ref. 57104</u>		
101 Basic K-3	1.6924	
130 ESOL	(1.6924)	.0000

<u>Ref. 57105</u>		
101 Basic K-3	.4232	
102 Basic 4-8	.4232	
130 ESOL	(.8464)	.0000

19. [Ref. 57170/71] Two teachers taught Primary Language Arts to classes that included ELL students but were not properly certified and were not approved by the School Board to teach such students out of field in ESOL. In addition, the students' parents were not notified of the teachers' out-of-field status and one of the teachers (Ref. 57170) had earned only 240 of the 300 in-service training points in ESOL strategies
(*Finding Continues on Next Page*)

Findings

Tedder Elementary School (#0571) (Continued)

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

<u>Ref. 57170</u>		
102 Basic 4-8	6.0008	
130 ESOL	<u>(6.0008)</u>	.0000

<u>Ref. 57171</u>		
101 Basic K-3	3.3465	
130 ESOL	<u>(3.3465)</u>	.0000

20. [Ref. 57172/73] Two teachers did not hold valid Florida teaching certificates and were not otherwise qualified to teach. We propose the following adjustments:

<u>Ref. 57172</u>		
102 Basic 4-8	5.8862	
130 ESOL	<u>(5.8862)</u>	.0000

<u>Ref. 57173</u>		
102 Basic 4-8	1.6928	
130 ESOL	<u>(1.6928)</u>	<u>.0000</u>

.0000

Meadowbrook Elementary School (#0761)

21. [Ref. 76101] The files for three ELL students did not provide evidence that the students’ parents were notified of their children’s ESOL placements. In addition, the *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located and one student was not provided 900 hours of annual instruction (See Finding 22 [Ref. 76102]). We propose the following adjustment:

101 Basic K-3	1.6956	
102 Basic 4-8	.8455	
130 ESOL	<u>(2.5434)</u>	(.0023)

22. [Ref. 76102] Our examination of the School’s instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2017-18*, pages 1 and 2. Specifically, we noted that the 4th- and 5th-grade students’ schedules included 7 days that the School was closed due to inclement weather and the District did not obtain a waiver or otherwise make up 5 of the 7 days, which resulted in overreporting the FTE for 223 students (4 students were in our *Finding Continues on Next Page*)

Findings

Meadowbrook Elementary School (#0761) (Continued)

Basic test, 2 students were in our Basic with ESE Services test, 5 students were in our ESOL test, and 8 students were in our ESE Support Levels 4 and 5 test). Our recalculation of the FTE and hours of instruction disclosed that only 898.17 hours of the required 900 hours of instruction (or .9980 total FTE) were provided for the 2017-18 school year; therefore, FTE was overstated by .4520 FTE. We propose the following adjustment:

102 Basic 4-8	(.2528)	
112 Grades 4-8 with ESE Services	(.0652)	
130 ESOL	(.1157)	
254 ESE Support Level 4	<u>(.0183)</u>	(.4520)

23. [Ref. 76170] One teacher taught Primary Language Arts courses to classes that included ELL students but was not properly certified but was approved in October 2016 by the School Board to teach such students out of field in ESOL; however, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	3.8157	
130 ESOL	<u>(3.8157)</u>	.0000
		<u>(.4543)</u>

Bright Horizons School (#0871)

24. [Ref. 87103] Student course schedules were incorrectly reported. The School's bell schedule supported 1,650 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 schedule. We noted differences ranging from 150 to 1,230 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 instructional bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, this variance in CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

.0000

25. [Ref. 87101] One Basic student was not in membership during the October 2017 reporting survey period; consequently, the student should not have been reported for FEFP funding. We propose the following adjustment:

102 Basic 4-8	<u>(.4748)</u>	(.4748)
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Findings

Bright Horizons School (#0871) (Continued)

26. [Ref. 87102] 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	(.5383)	
255 ESE Support Level 5	<u>.5383</u>	<u>.0000</u>
		<u>(.4748)</u>

Crystal Lake Middle School (#1871)

27. [Ref. 187101] Student course schedules were incorrectly reported. The School's bell schedule supported 1,630 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 schedule. We noted differences ranging from 170 to 220 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 instructional bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, this variance in CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

.0000

28. [Ref. 187102] The file for one ESE student did not evidence that the student's general education teacher participated in the development of the student's IEP. We propose the following adjustment:

102 Basic 4-8	.5271	
112 Grades 4-8 with ESE Services	<u>(.5271)</u>	.0000

29. [Ref. 187103] ELL Committees for nine students were not convened by October 13 (two students) or within 30 school days prior to the students' DEUSS anniversary dates (seven students) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, the *ELL Student Plans* for two students were not available at the time of our examination and could not be subsequently located, the English language proficiency of one student was not assessed within 30 school days prior to the student's DEUSS anniversary date, and the files for two students did not evidence that the students' parents were notified of their children's ESOL placements. We propose the following adjustment:

102 Basic 4-8	6.0205	
130 ESOL	<u>(6.0205)</u>	.0000

Findings

Crystal Lake Middle School (#1871) (Continued)

30. [Ref. 187104] The file for one ELL student did not evidence that the student's parents were notified of their child's ESOL placement. In addition, 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	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000

31. [Ref. 187170] One teacher taught English to classes that included an ELL student 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:

102 Basic 4-8	.1666	
130 ESOL	<u>(.1666)</u>	.0000

32. [Ref. 187171] 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	.0833	
130 ESOL	<u>(.0833)</u>	<u>.0000</u>
		<u>.0000</u>

Piper High School (#1901)

33. [Ref. 190101] Two ELL students were reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. In addition, the students were not provided 900 hours of annual instruction (See Finding 39 [Ref. 190107]). We propose the following adjustment:

103 Basic 9-12	.6824	
130 ESOL	<u>(.7184)</u>	
300 Career Education 9-12	<u>(.0058)</u>	(.0418)

34. [Ref. 190102] The English language proficiency of three ELL students was not assessed and an ELL Committee was not convened (one student) 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. In addition, the students were not provided 900 hours of annual instruction (See Finding 39 [Ref. 190107]). We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Piper High School (#1901) (Continued)

103 Basic 9-12	1.1119	
130 ESOL	(1.1150)	
300 Career Education 9-12	<u>(.0005)</u>	(.0036)

35. [Ref. 190103] School records did not evidence that the parents of 11 students were notified of their children’s ESOL placements. In addition, the *ELL Student Plan* for 1 student was not available at the time of our examination and could not be subsequently located, and the English language proficiency of 1 student was not assessed and an ELL Committee not convened within 30 school days prior to the student’s DEUSS anniversary date. Further, 10 students were not provided 900 hours of annual instruction (See Finding 39 [Ref. 190107]). We propose the following adjustment:

103 Basic 9-12	6.6005	
130 ESOL	(6.6123)	
300 Career Education 9-12	<u>(.0003)</u>	(.0121)

36. [Ref. 190104] Three ESE students were not reported in accordance with the students’ *Matrix of Services* forms. In addition, the students were not provided 900 hours of annual instruction (See Finding 39 [Ref. 190107]). We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.0211	
254 ESE Support Level 4	(1.5002)	
255 ESE Support Level 5	<u>.4756</u>	(.0035)

37. [Ref. 190105] School records did not evidence that seven Career Education 9-12 students who participated in OJT worked during the applicable reporting survey periods. In addition, five students were not provided 900 hours of annual instruction (See Finding 39 [Ref. 190107]). We propose the following adjustment:

103 Basic 9-12	(.1160)	
300 Career Education 9-12	<u>(.9405)</u>	(1.0565)

38. [Ref. 190106] The files for three ELL students were not available at the time of our examination and could not be subsequently located; consequently, we were unable to determine the students’ eligibility for ESOL funding. In addition, the students were not provided 900 hours of annual instruction (See Finding 39 [Ref. 190107]). We propose the following adjustment:

103 Basic 9-12	1.4423	
130 ESOL	(1.4456)	
300 Career Education 9-12	<u>(.0003)</u>	(.0036)

Findings

Piper High School (#1901) (Continued)

39. [Ref. 190107] Our examination of the School’s instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to 2,337 students (12 students were in our Basic test, 10 students were in our Basic with ESE Services test, 19 students were in our ESOL test, 15 students were in our ESE Support Levels 4 and 5 test, and 31 students were in our Career Education 9-12 test) as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2017-18*, pages 1 and 2. Specifically, we noted:

- a. The 12th-grade students (572 students) were released on May 24, 2018, which was 7 school days prior to the last day of school for the rest of the student population (1,765 students). The early release of the students, combined with the District not obtaining a waiver or making up 5 of the 7 days that the School was closed due to inclement weather, resulted in overreporting the FTE. Our recalculation of the FTE and hours of instruction for the 572 students disclosed that only 863.33 hours of the required 900 hours of instruction (or .9593 total FTE) were provided for the 2017-18 school year; therefore, FTE was overstated by 21.9432 FTE.
- b. Our review of the remaining school’s population (1,765 students in grades 9-11) disclosed that the students were also affected by the closure of the school as noted above for 12th-grade students (due to inclement weather) and were only provided 898.92 hours of the required 900 hours of instruction (or .9988 total FTE) for the 2017-18 school year; therefore, FTE was overstated by 2.0932 FTE.

We propose the following adjustment:

103 Basic 9-12	(16.0948)	
113 Grades 9-12 with ESE Services	(2.8339)	
130 ESOL	(.7454)	
254 ESE Support Level 4	(.1706)	
255 ESE Support Level 5	(.0846)	
300 Career Education 9-12	<u>(4.1071)</u>	(24.0364)

40. [Ref. 190170] One teacher taught Basic subject area courses 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	.6021	
130 ESOL	<u>(.6021)</u>	.0000
		<u>(25.1575)</u>

Findings

Quiet Waters Elementary School (#3121)

41. [Ref. 312101] The files for four ELL students did not evidence that the students' parents were notified of their children's ESOL placements. In addition, the *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	3.0814	
130 ESOL	<u>(3.0814)</u>	.0000

42. [Ref. 312102] Our examination of the School's instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2017-18*, pages 1 and 2. Specifically, we noted that the 4th- and 5th-grade students' schedules, which included 7 days that the School was closed due to inclement weather and the District did not obtain a waiver or otherwise make up 5 of the 7 days, resulted in overreporting the FTE for 429 students (1 student was in our Basic test, 5 students were in our Basic with ESE Services test, and 11 students were in our ESOL test). Our recalculation of the FTE and hours of instruction disclosed that only 869 hours of the required 900 hours of instruction (or .9656 total FTE) were provided for the 2017-18 school year; therefore, FTE was overstated by 14.7228 FTE. We propose the following adjustment:

102 Basic 4-8	(9.4486)	
112 Grades 4-8 with ESE Services	(2.3732)	
130 ESOL	<u>(2.9010)</u>	(14.7228)

43. [Ref. 312171] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified and was not approved by the School Board to teach such students out of field. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	2.1828	
130 ESOL	<u>(2.1828)</u>	.0000

(14.7228)

Cross Creek School (#3222)

44. [Ref. 322201] Seven ESE students (one student was in our Basic test, three students were in our Basic with ESE Services test, and three students were in our ESE Support Levels 4 and 5 test) were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Cross Creek School (#3222) (Continued)

103 Basic 9-12	(.5002)	
112 Grades 4-8 with ESE Services	(2.0010)	
113 Grades 9-12 with ESE Services	(1.0004)	
254 ESE Support Level 4	<u>3.5016</u>	<u>.0000</u>
		<u>.0000</u>

Charles W Flanagan High School (#3391)

45. [Ref. 339101] 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	.3570	
130 ESOL	<u>(.3570)</u>	.0000

46. [Ref. 339102] The English language proficiency of three ELL students was not assessed and an ELL Committee was not convened (one student) within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placement beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	1.8152	
130 ESOL	<u>(1.8152)</u>	.0000

47. [Ref. 339103] The *ELL Student Plans* for three students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	1.4280	
130 ESOL	<u>(1.4280)</u>	.0000

48. [Ref. 339104] The timecards for two Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. In addition, the students were not provided 900 hours of annual instruction (See Finding 49 [Ref. 339105]). We propose the following adjustment:

103 Basic 9-12	(.0456)	
300 Career Education 9-12	<u>(.2137)</u>	(.2593)

Findings

Charles W Flanagan High School (#3391) (Continued)

49. [Ref. 339105] Our examination of the School’s instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2017-18*, pages 1 and 2. Specifically, we noted that 12th-grade students were released on May 24, 2018, which was 7 school days prior to the last day of school for the rest of the student population. In addition, the early release of the students, combined with the District not obtaining a waiver or making up 5 of the 7 days that the School was closed due to inclement weather, resulted in overreporting the FTE for 740 students (4 students were in our Basic test, 1 student was in our Basic with ESE Services test, 8 students were in our ESOL test, 8 students were in our ESE Support Levels 4 and 5 test, and 20 students were in our Career Education 9-12 test). Our recalculation of the FTE and hours of instruction disclosed that only 866.72 hours of the required 900 hours of instruction (or .9630 total FTE) were provided for the 2017-18 school year; therefore, FTE was overstated by 26.4661 FTE. We propose the following adjustment:

103 Basic 9-12	(18.0871)	
113 Grades 9-12 with ESE Services	(3.6602)	
130 ESOL	(1.0161)	
254 ESE Support Level 4	(.2966)	
300 Career Education 9-12	<u>(3.4061)</u>	<u>(26.4661)</u>
		<u>(26.7254)</u>

Eagle Point Elementary School (#3461)

50. [Ref. 346101] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. In addition, the student was not provided 900 hours of annual instruction (See Finding 53 [Ref. 346104]). We propose the following adjustment:

102 Basic 4-8	.4175	
130 ESOL	<u>(.4199)</u>	(.0024)

51. [Ref. 346102] 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:

101 Basic K-3	.4199	
130 ESOL	<u>(.4199)</u>	.0000

Findings

Eagle Point Elementary School (#3461) (Continued)

52. [Ref. 346103] The *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.4199	
130 ESOL	<u>(.4199)</u>	.0000

53. [Ref. 346104] Our examination of the School’s instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2017-18*, pages 1 and 2. Specifically, we noted that the 4th- and 5th-grade students’ schedules, which included 7 days that the School was closed due to inclement weather and the District did not obtain a waiver or otherwise make up 5 of the 7 days, resulted in overreporting the FTE for 510 students (2 students were in our Basic test, 5 students were in our Basic with ESE Services test, and 10 students were in our ESOL test). Our recalculation of the FTE and hours of instruction disclosed that only 897.17 hours of the required 900 hours of instruction (or .9980 total FTE) were provided for the 2017-18 school year; therefore, FTE was overstated by 1.0332 FTE. We propose the following adjustment:

102 Basic 4-8	(.6897)	
112 Grades 4-8 with ESE Services	(.2451)	
130 ESOL	<u>(.0984)</u>	(1.0332)

54. [Ref. 346170] 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 a course that required certification in Elementary Education and ESOL. We also noted that the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	.2670	
130 ESOL	<u>(.2670)</u>	.0000

55. [Ref. 346171] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	8.2635	
130 ESOL	<u>(8.2635)</u>	.0000
		<u>(1.0356)</u>

Findings

Tradewinds Elementary School (#3481)

56. [Ref. 348101] School records did not evidence that two ELL students' parents were notified of their children's ESOL placements. We propose the following adjustment:

101 Basic K-3	1.7172	
130 ESOL	<u>(1.7172)</u>	.0000

57. [Ref. 348102] Our examination of the School's instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2017-18*, pages 1 and 2. Specifically, we noted that the 4th- and 5th-grade students' schedules, which included 7 days that the School was closed due to inclement weather and the District did not obtain a waiver or otherwise make up 5 of the 7 days, resulted in overreporting the FTE for 473 students (3 students were in our Basic test, 4 students were in our Basic with ESE Services test, 6 students were in our ESOL test, and 1 student was in our ESE Support Level 4 and 5 test). Our recalculation of the FTE and hours of instruction disclosed that only 869 hours of the required 900 hours of instruction (or .9656 total FTE) were provided for the 2017-18 school year; therefore, FTE was overstated by 16.2496 FTE. We propose the following adjustment:

102 Basic 4-8	(10.2488)	
112 Grades 4-8 with ESE Services	(3.3058)	
130 ESOL	(2.6262)	
254 ESE Support Level 4	<u>(.0688)</u>	<u>(16.2496)</u>
		<u>(16.2496)</u>

Monarch High School (#3541)

58. [Ref. 354102] Three ELL students were reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. In addition, one student was not provided 900 hours of annual instruction (See Finding 63 [Ref. 354107]). We propose the following adjustment:

103 Basic 9-12	.9758	
130 ESOL	<u>(.9996)</u>	(.0238)

59. [Ref. 354103] ELL Committees for five students were not convened by October 13 (one student) or within 30 school days prior to the students' DEUSS anniversary dates (four students) to consider the students' continued ESOL placements beyond 3 years from *(Finding Continues on Next Page)*

Findings

Monarch High School (#3541) (Continued)

each student’s DEUSS. In addition, the *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located, the English language proficiency of four students was not assessed within 30 school days prior to the students’ DEUSS anniversary dates, and school records did not evidence that three students’ parents were notified of their children’s ESOL placements. We propose the following adjustment:

103 Basic 9-12	2.7816	
130 ESOL	<u>(2.7816)</u>	.0000

60. [Ref. 354104] School records did not evidence that the parents of 25 students were notified of their children’s ESOL placements. In addition, 2 students were not provided 900 hours of annual instruction (See Finding 63 [Ref. 354107]). We propose the following adjustment:

103 Basic 9-12	15.7835	
130 ESOL	(15.8277)	
300 Career Education 9-12	<u>(.0034)</u>	(.0476)

61. [Ref. 354105] The timecards for four Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. In addition, three students were not provided 900 hours of annual instruction (See Finding 63 [Ref.354107]). We propose the following adjustment:

103 Basic 9-12	(.0284)	
300 Career Education 9-12	<u>(.4882)</u>	(.5166)

62. [Ref. 354106] One Career Education 9-12 student who participated in OJT was reported for more work hours than were supported by the student’s timecard. We propose the following adjustment:

300 Career Education 9-12	<u>(.0934)</u>	(.0934)
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63. [Ref. 354107] Our examination of the School’s instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2017-18*, pages 1 and 2. Specifically, we noted that 12th-grade students were released on May 24, 2018, which was 7 school days prior to the last day of school for the rest of the student population. In addition, the early release of the students, combined with the District not obtaining a waiver or making up 5 of the
(Finding Continues on Next Page)

Findings

Monarch High School (#3541) (Continued)

7 days that the School was closed due to inclement weather, resulted in overreporting the FTE for 525 students (3 students were in our Basic test, 1 student was in our Basic with ESE Services test, 1 student was in our ESOL test, 1 student was in our ESE Support Levels 4 and 5 test, and 17 students were in our Career Education 9-12 test). Our recalculation of the FTE and hours of instruction disclosed that only 878.62 hours of the required 900 hours of instruction (or .9762 total FTE) were provided for the 2017-18 school year; therefore, FTE was overstated by 11.5906 FTE. We propose the following adjustment:

103 Basic 9-12	(8.2842)	
113 Grades 9-12 with ESE Services	(1.8498)	
130 ESOL	(.5492)	
254 ESE Support Level 4	(.0235)	
300 Career Education 9-12	<u>(.8839)</u>	(11.5906)

64. [Ref. 354170] One teacher taught Language Arts to classes that included ELL students but was not properly certified and was not approved by the School Board to teach such students out of field in ESOL. 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	.7090	
130 ESOL	<u>(.7090)</u>	<u>.0000</u>
		<u>(12.2720)</u>

Park Lakes Elementary School (#3761)

65. [Ref. 376101] The English language proficiency of three ELL students was not assessed and an ELL Committee not convened (one student) 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. In addition, two students were not provided 900 hours of annual instruction (See Finding 69 [Ref. 376105]). We propose the following adjustment:

101 Basic K-3	.8730	
102 Basic 4-8	1.6771	
130 ESOL	<u>(2.6190)</u>	(.0689)

66. [Ref. 376102] An ELL Committee was not convened by October 13 to consider one student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Park Lakes Elementary School (#3761) (Continued)

101 Basic K-3	.8730	
130 ESOL	<u>(.8730)</u>	.0000

67. [Ref. 376103] School records did not evidence that one ELL student’s parents were notified of their child’s ESOL placement. We propose the following adjustment:

101 Basic K-3	.4274	
130 ESOL	<u>(.4274)</u>	.0000

68. [Ref. 376104] Four ESE students were not reported in accordance with the students’ *Matrix of Services* forms. In addition, one student was not provided 900 hours of annual instruction (See Finding 69 [Ref.376105]). We propose the following adjustment:

111 Grades K-3 with ESE Services	2.5046	
112 Grades 4-8 with ESE Services	.4614	
254 ESE Support Level 4	<u>(3.0001)</u>	(.0341)

69. [Ref. 376105] Our examination of the School’s instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2017-18*, pages 1 and 2. Specifically, we noted that the 4th- and 5th-grade students’ schedules, which included 7 days that the School was closed due to inclement weather and the District did not obtain a waiver or otherwise make up 5 of the 7 days, resulted in overreporting the FTE for 374 students (3 students were in our Basic test, 4 students were in our Basic with ESE Services test, 16 students were in our ESOL test, and 8 students were in our ESE Support Level 4 and 5 test). Our recalculation of the FTE and hours of instruction disclosed that only 869 hours of the required 900 hours of instruction (or .9656 total FTE) were provided for the 2017-18 school year; therefore, FTE was overstated by 12.8276 FTE. We propose the following adjustment:

102 Basic 4-8	(8.4594)	
112 Grades 4-8 with ESE Services	(1.3048)	
130 ESOL	(2.7935)	
254 ESE Support Level 4	(.2357)	
255 ESE Support Level 5	<u>(.0341)</u>	(12.8275)

70. [Ref. 376170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Math but taught a course that required certification in Elementary Education. We also noted that the *(Finding Continues on Next Page)*

Findings

Park Lakes Elementary School (#3761) (Continued)

students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	1.8683	
130 ESOL	<u>(1.8683)</u>	<u>.0000</u>
		<u>(12.9305)</u>

Manatee Bay Elementary School (#3841)

71. [Ref. 384101] An ELL Committee was not convened by October 13 to consider one ELL student's continued ESOL placement beyond 3 years from the student's DEUSS. In addition, the student was not provided 900 hours of annual instruction (See Finding 74 [Ref. 384104]). We propose the following adjustment:

102 Basic 4-8	.8458	
130 ESOL	<u>(.8478)</u>	(.0020)

72. [Ref. 384102] School records did not evidence that four ELL students' parents were notified of their children's ESOL placements. We propose the following adjustment:

101 Basic K-3	1.6956	
130 ESOL	<u>(1.6956)</u>	.0000

73. [Ref. 384103] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. In addition, one student was not provided 900 hours of annual instruction (See Finding 74 [Ref.384104]). We propose the following adjustment:

111 Grades K-3 with ESE Services	.5001	
112 Grades 4-8 with ESE Services	.5002	
254 ESE Support Level 4	<u>(1.0023)</u>	(.0020)

74. [Ref. 384104] Our examination of the School's instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2017-18*, pages 1 and 2. Specifically, we noted that the 4th- and 5th-grade students' schedules, which included 7 days that the School was closed due to inclement weather and the District did not obtain a waiver or otherwise make up 5 of the 7 days, resulted in overreporting the FTE for 498 students (5 students were in our Basic test, 7 students were in our Basic with ESE Services test, 11 students were in our ESOL test, and 4 students were in our ESE Support Levels 4 and 5 test). Our recalculation of the FTE and hours of instruction disclosed that only 898.17 hours of the
(Finding Continues on Next Page)

Findings

Manatee Bay Elementary School (#3841) (Continued)

required 900 hours of instruction (or .9980 total FTE) were provided for the 2017-18 school year; therefore, FTE was overstated by .9947 FTE. We propose the following adjustment:

102 Basic 4-8	(.6020)	
112 Grades 4-8 with ESE Services	(.2736)	
130 ESOL	(.1090)	
254 ESE Support Level 4	(.0081)	
255 ESE Support Level 5	<u>(.0020)</u>	(.9947)
		<u>(.9987)</u>

Somerset Preparatory Academy Charter School at North Lauderdale (#5003)

75. [Ref. 500302] English language proficiency was not assessed and an ELL Committee 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	.3733	
130 ESOL	<u>(.3733)</u>	.0000

76. [Ref. 500303] School records did not evidence that one ELL student’s parents were notified of their child’s ESOL placement. We propose the following adjustment:

101 Basic K-3	.4093	
130 ESOL	<u>(.4093)</u>	.0000

77. [Ref. 500370] One teacher taught Language Arts to classes that included ELL students but had earned none of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. In addition, the teacher held a temporary certificate in English and did not complete the GK requirements within 1 calendar year from the date of employment under the temporary certificate pursuant to Section 1012.56(7), Florida Statutes. We propose the following adjustment:

102 Basic 4-8	1.4972	
130 ESOL	<u>(1.4972)</u>	.0000

78. [Ref. 500371] One teacher taught Primary Language Arts to classes that included ELL students but had earned only 180 of the 240 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:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Somerset Preparatory Academy Charter School at North Lauderdale (#5003) (Continued)

101 Basic K-3	.7276	
130 ESOL	(.7276)	.0000
		<u>.0000</u>

Franklin Academy Sunrise (#5010) Charter School

79. [Ref. 501001] Three 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	.9300	
130 ESOL	(.9300)	.0000

80. [Ref. 501002] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student’s DEUSS anniversary date. We propose the following adjustment:

102 Basic 4-8	.7212	
130 ESOL	(.7212)	.0000

81. [Ref. 501003] The *ELL Student Plan* for one ELL student was not available at the time of our examination and could not be subsequently located. In addition, school records did not evidence that the student’s parents were notified of their child’s ESOL placement. We propose the following adjustment:

102 Basic 4-8	.7212	
130 ESOL	(.7212)	.0000

82. [Ref. 501004] School records did not evidence that three ELL students’ parents were notified of their children’s ESOL placements. We propose the following adjustment:

101 Basic K-3	1.2000	
102 Basic 4-8	.4428	
130 ESOL	(1.6428)	.0000

83. [Ref. 501070/71/73/74/75/77/79] Seven teachers taught Primary Language Arts to classes that included ELL students but were not properly certified and were not approved by the Charter School Board to teach such students out of field in ESOL. We also noted that the students’ parents were not notified of the teachers’ out-of-field status. In addition, one teacher (Ref. 501074) 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 adjustments:

Findings

Franklin Academy Sunrise (#5010) Charter School (Continued)

Proposed Net Adjustments (Unweighted FTE)

<u>Ref. 501070</u>		
101 Basic K-3	.6400	
130 ESOL	<u>(.6400)</u>	.0000
<u>Ref. 501071</u>		
102 Basic 4-8	.6400	
130 ESOL	<u>(.6400)</u>	.0000
<u>Ref. 501073</u>		
102 Basic 4-8	.6322	
130 ESOL	<u>(.6322)</u>	.0000
<u>Ref. 501074</u>		
101 Basic K-3	.6400	
130 ESOL	<u>(.6400)</u>	.0000
<u>Ref. 501075</u>		
102 Basic 4-8	.3200	
130 ESOL	<u>(.3200)</u>	.0000
<u>Ref. 501077</u>		
101 Basic K-3	1.2800	
130 ESOL	<u>(1.2800)</u>	.0000
<u>Ref. 501079</u>		
101 Basic K-3	1.2800	
130 ESOL	<u>(1.2800)</u>	.0000

84. [Ref. 501072] One teacher taught Primary Language Arts and Basic subject areas to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	2.0000	
130 ESOL	<u>(2.0000)</u>	.0000

85. [Ref. 501076/78] Two teachers did not hold valid Florida teaching certificates and were not otherwise qualified to teach. We propose the following adjustments:

<u>Ref. 501076</u>		
101 Basic K-3	2.0254	
130 ESOL	<u>(2.0254)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Franklin Academy Sunrise (#5010) Charter School (Continued)

Ref. 501078		
101 Basic K-3	1.6000	
130 ESOL	<u>(1.6000)</u>	<u>.0000</u>
		<u>.0000</u>

Franklin Academy Pembroke Pines (#5012) Charter School

86. [Ref. 501202] 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	.4092	
130 ESOL	<u>(.4092)</u>	<u>.0000</u>

87. [Ref. 501270] One teacher taught Primary Language Arts and a Basic subject area course to classes that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.4110	
130 ESOL	<u>(.4110)</u>	<u>.0000</u>
		<u>.0000</u>

Avant Garde Academy K-8 Broward (#5015) Charter School

88. [Ref. 501501] 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	.7873	
130 ESOL	<u>(.7873)</u>	<u>.0000</u>

89. [Ref. 501570] Our test of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated 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), but hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2)(a), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff
(Finding Continues on Next Page)

Findings

Avant Garde Academy K-8 Broward (#5015) Charter School (Continued)

member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members who are 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 rules of the SBE 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:

101 Basic K-3	.9216	
130 ESOL	<u>(.9216)</u>	.0000

90. [Ref. 501571/74] Two teachers did not hold valid Florida teaching certificates and were not otherwise qualified to teach. We propose the following adjustments:

<u>Ref. 501571</u>		
101 Basic K-3	.4608	
130 ESOL	<u>(.4608)</u>	.0000

<u>Ref. 501574</u>		
101 Basic K-3	.4608	
130 ESOL	<u>(.4608)</u>	.0000

91. [Ref. 501572/73] Two teachers taught Primary Language Arts to classes that included ELL students but were not properly certified and were not approved by the Charter School Board to teach such students out of field in ESOL. We also noted that the students' parents were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 501572</u>		
101 Basic K-3	1.3860	
130 ESOL	<u>(1.3860)</u>	.0000

<u>Ref. 501573</u>		
101 Basic K-3	4.6473	
130 ESOL	<u>(4.6473)</u>	<u>.0000</u>
		<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Renaissance Charter School at Cooper City (#5049)

92. [Ref. 504901] The file for one ESE student did not evidence that a general education teacher participated in the development of the student’s IEP. We propose the following adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	.0000

93. [Ref. 504902] Three ELL students were reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. School management disagreed that the students were reported in ESOL beyond 6 years but did not provide any documentation to support otherwise. In addition, ELL Committees were not convened by October 13 to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	1.3333	
130 ESOL	<u>(1.3333)</u>	.0000

94. [Ref. 504903] ELL Committees for two ELL students were not convened by October 13 to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	1.8368	
130 ESOL	<u>(1.8368)</u>	.0000

95. [Ref. 504904] The *ELL Student Plan* for one ELL student was not available at the time of our examination and could not be subsequently located. In addition, School records did not evidence that the student’s parents were notified of their child’s ESOL placement. We propose the following adjustment:

102 Basic 4-8	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000

96. [Ref. 504970] The parents of students taught by one out of field teacher were not notified of the teacher’s out-of-field status in ESOL. We propose the following adjustment:

101 Basic K-3	1.6845	
130 ESOL	<u>(1.6845)</u>	.0000

Findings

Renaissance Charter School at Cooper City (#5049) (Continued)

97. [Ref. 504971] 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	.2499	
130 ESOL	<u>(.2499)</u>	.0000

98. [Ref. 504972] 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 that required certification in Reading. 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	.7087	
130 ESOL	<u>(.7087)</u>	.0000

99. [Ref. 504973] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified and was not approved by the Charter School Board to teach such students out of field in ESOL. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	.9834	
130 ESOL	<u>(.9834)</u>	.0000

100. [Ref. 504974] One teacher taught Primary Language Arts and Basic subject area courses to classes that included ELL students but had earned none of the 120 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and 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:

101 Basic K-3	1.8036	
130 ESOL	<u>(1.8036)</u>	.0000
		<u>.0000</u>

Imagine Charter School at Weston (#5111)

101. [Ref. 511101] Student course schedules were incorrectly reported. The School’s bell schedule supported 1,700 instructional minutes per week for grades K-5 and 1,710 instructional minutes per week for grades 6-8 and met the minimum reporting of CMW; however, the students’ course schedules were not reported in agreement with the *(Finding Continues Next Page)*

Findings

Imagine Charter School at Weston (#5111) (Continued)

School’s bell schedule. We noted differences ranging from 165 to 550 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 instructional bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, this variance in CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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102. [Ref. 511102] Our examination disclosed that documentation to support student attendance was not available at the time of our examination and could not be subsequently located. As such, the attendance for 948 students (13 students were in our Basic test, 11 students were in our Basic with ESE Services test, and 25 students were in our ESOL test) reported at the School during the October 2017 and February 2018 reporting survey periods could not be verified. In addition, we noted that 1 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:

101 Basic K-3	(304.1955)	
102 Basic 4-8	(355.7205)	
111 Grades K-3 with ESE Services	(55.9109)	
112 Grades 4-8 with ESE Services	(125.5828)	
130 ESOL	<u>(95.3976)</u>	<u>(936.8073)</u>
		<u>(936.8073)</u>

Franklin Academy 3 Pembroke Pines High School (#5142) Charter School

103. [Ref. 514201] English language proficiency was not assessed and ELL Committees not convened within 30 school days prior to three students’ DEUSS anniversary dates to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. In addition, one student was assessed as English proficient and met the criteria to exit the ESOL Program; however, an ELL Committee was not convened to consider the student’s continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	.9311	
130 ESOL	<u>(.9311)</u>	.0000

Findings

Franklin Academy 3 Pembroke Pines High School (#5142) Charter School (Continued)

104. [Ref. 514202] The *ELL Student Plans* for three ELL students were not available at the time of our examination and could not be subsequently located and School records did not evidence that two students' parents were notified of their children's ESOL placements. In addition, an ELL Committee for one student was not convened by October 13 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	1.5387	
130 ESOL	<u>(1.5387)</u>	.0000

105. [Ref. 514270/77] Two teachers did not hold valid Florida teaching certificates and were not otherwise qualified to teach. We propose the following adjustments:

<u>Ref. 514270</u>		
103 Basic 9-12	1.1672	
130 ESOL	<u>(1.1672)</u>	.0000

<u>Ref. 514277</u>		
103 Basic 9-12	1.9405	
130 ESOL	<u>(1.9405)</u>	.0000

106. [Ref. 514271/73/74] Three teachers taught Language Arts to classes that included ELL students but were not properly certified and were not approved by the Charter School Board to teach such students out of field in ESOL. We also noted that the students' parents were not notified of the teachers' out-of-field status in ESOL (Ref. 514271/73/74) and Reading (Ref. 514273). We propose the following adjustments:

<u>Ref. 514271</u>		
103 Basic 9-12	1.8634	
130 ESOL	<u>(1.8634)</u>	.0000

<u>Ref. 514273</u>		
103 Basic 9-12	2.6118	
130 ESOL	<u>(2.6118)</u>	.0000

<u>Ref. 514274</u>		
103 Basic 9-12	2.9282	
130 ESOL	<u>(2.9282)</u>	.0000

107. [Ref. 514272] The parents of students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in Math. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Franklin Academy 3 - Pembroke Pines High School (#5142) Charter School (Continued)

103 Basic 9-12	2.3998	
130 ESOL	(2.3998)	.0000

108. [Ref. 514275/78] Two teachers taught Basic subject area courses 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 teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 514275</u>		
103 Basic 9-12	2.2235	
130 ESOL	<u>(2.2235)</u>	.0000

<u>Ref. 514278</u>		
103 Basic 9-12	3.6738	
130 ESOL	<u>(3.6738)</u>	.0000

109. [Ref. 514276] One teacher taught Language Arts courses 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-1.0503, FAC, and the teacher's in-service training timeline. 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	1.9376	
130 ESOL	<u>(1.9376)</u>	<u>.0000</u>

.0000

Innovation Charter School (#5177)

110. [Ref. 517770/71/72/73/74/75] Six teachers taught Primary Language Arts to classes that included ELL students but were not properly certified and were not approved by the Charter School Board to teach such students out of field. We also noted that the students' parents were not notified of the teachers' out-of-field status in ESOL and one teacher (Ref. 517770) 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. Since the students involved are cited in Finding 111 (Ref. 517701), we present this disclosure finding with no proposed adjustment.

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111. [Ref. 517701] Our examination disclosed that documentation to support student attendance recorded in the Infinite Campus (a software application system used for attendance at the School) was not available at the time of our examination and could not
(Finding Continues on Next Page)

Findings

Innovation Charter School (#5177) (Continued)

be subsequently located. The School could only provide the daily attendance summary report for students who were either tardy or absent. However, this report did not include sufficient information to document who had logged on to the system to take daily attendance or information to ascertain when and by whom attendance data was entered, changed, or deleted as required by SBE Rule 6A-1.0014, FAC, and the DOE *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 6 through 14. As such, the attendance for 395 students (12 students were in our Basic test, 3 students were in our Basic with ESE Services test, and 30 students were in our ESOL test) reported at the School during October 2017 and February 2018 reporting survey periods could not be verified. In addition, the *ELL Student Plans* for two ELL students were not available at the time of our examination and could not be subsequently located and English language proficiency was not assessed or an ELL Committee convened within 30 school days prior to two students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3-years from each student's DEUSS. We propose the following adjustment:

101 Basic K-3	(180.4136)	
102 Basic 4-8	(52.4469)	
111 Grades K-3 with ESE Services	(13.4295)	
112 Grades 4-8 with ESE Services	(12.0000)	
130 ESOL	<u>(115.3165)</u>	<u>(373.6065)</u>
		<u>(373.6065)</u>

Charter School of Excellence at Davie (#5271)

112. [Ref. 527170/73] Our test of teacher qualifications disclosed that two teachers did not hold valid Florida teaching certificates. School records indicated that the teachers were hired as substitutes; however, our review of the teachers' classroom placements indicated that the teachers were not assigned to fill in for absent teachers (i.e., in a limited temporary role) but were instead hired to fill open teacher vacancies providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2)(a), 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 who are assigned the professional activity of instructing students in courses in classroom situations, *(Finding Continues on Next Page)*

Findings

Charter School of Excellence at Davie (#5271) (Continued)

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 rules of the SBE 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 teachers were providing direct instructional services, did not hold any certification, and were not otherwise qualified to teach, we propose the following adjustments:

<u>Ref. 527170</u>		
102 Basic 4-8	.7272	
130 ESOL	<u>(.7272)</u>	.0000
<u>Ref. 527173</u>		
101 Basic K-3	.4242	
130 ESOL	<u>(.4242)</u>	.0000

113. [Ref. 527171] One teacher taught a Primary Language Arts course to classes that included ELL students but had earned only 180 of the 240 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	1.4544	
130 ESOL	<u>(1.4544)</u>	.0000

114. [Ref. 527172] One teacher taught Primary Language Arts and Basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	1.6666	
130 ESOL	<u>(1.6666)</u>	.0000

115. [Ref. 527174] One teacher taught Primary Language Arts and Basic subject area courses to classes that included an ELL student but had earned none of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and 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:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Charter School of Excellence at Davie (#5271) (Continued)

102 Basic 4-8	.8333	
130 ESOL	<u>(.8333)</u>	.0000

116. [Ref. 527175] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	1.6968	
130 ESOL	<u>(1.6968)</u>	<u>.0000</u>

.0000

Championship Academy of Distinction at Hollywood (#5361) Charter School

117. [Ref. 536103] Student course schedules were incorrectly reported. The School's bell schedule supported 1,850 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 schedule. We noted differences ranging from 150 to 200 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 instructional bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, this variance in CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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118. [Ref. 536101] School records did not evidence that one student's general education teacher participated in the development of the student's IEP. We propose the following adjustment:

101 Basic K-3	.4994	
111 Grades K-3 with ESE Services	<u>(.4994)</u>	.0000

119. [Ref. 536102] The English language proficiency of two ELL students was not assessed within 30 school days prior to the students' DEUSS anniversary dates and 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	1.6380	
130 ESOL	<u>(1.6380)</u>	.0000

Findings

Championship Academy of Distinction at Hollywood (#5361) Charter School (Continued)

120. [Ref. 536170] 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 Spanish but taught courses that required certification in Elementary Education and ESOL. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	6.0966	
130 ESOL	<u>(6.0966)</u>	.0000

121. [Ref. 536171] The parents of students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in Elementary Education. We propose the following adjustment:

102 Basic 4-8	1.3290	
130 ESOL	<u>(1.3290)</u>	.0000

122. [Ref. 536172/74] Two teachers taught Primary Language Arts to classes that included ELL students but were not properly certified and were not approved by the Charter School Board to teach such students out of field. We also noted that the teachers had earned none of the 180 (Ref. 536174) or 300 (Ref. 536172) in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 536172</u>		
101 Basic K-3	3.7965	
130 ESOL	<u>(3.7965)</u>	.0000

<u>Ref. 536174</u>		
102 Basic 4-8	2.5701	
130 ESOL	<u>(2.5701)</u>	.0000

123. [Ref. 536173/76] Two teachers taught Primary Language Arts and Basic subject area courses to classes that included ELL students but had earned none of the 240 (Ref. 536173) or 120 (Ref. 536176) in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 536173</u>		
101 Basic K-3	.8190	
130 ESOL	<u>(.8190)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Championship Academy of Distinction at Hollywood (#5361) Charter School (Continued)

<u>Ref. 536176</u>		
101 Basic K-3	2.4570	
130 ESOL	<u>(2.4570)</u>	.0000

124. [Ref. 536175] 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:

102 Basic 4-8	2.5701	
130 ESOL	<u>(2.5701)</u>	<u>.0000</u>
		<u>.0000</u>

Renaissance Charter Schools at Pines (#5710)

125. [Ref. 571001] Student course schedules were incorrectly reported. The School’s bell schedule supported 1,875 instructional minutes per week for grades K through 2 and 1,975 instructional minutes per week for grades 3 through 5 and met the minimum reporting of CMW; however, the students’ course schedules were not reported in agreement with the School’s bell schedule. We noted differences ranging from 150 to 225 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 instructional bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, this variance in CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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126. [Ref. 571070] One teacher taught Primary Language Arts and Basic subject area courses to classes that included ELL students but was not properly certified and was not approved by the Charter School Board to teach such students out of field. We also noted that the students’ 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 Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	1.9129	
130 ESOL	<u>(1.9129)</u>	.0000

Findings

Renaissance Charter Schools at Pines (#5710) (Continued)

127. [Ref. 571071] 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 Social Science but taught courses that required certification in Elementary Education. The teacher held a temporary certificate in Elementary Education but did not complete the GK requirements within 1 calendar year from the date of employment under the temporary certificate pursuant to Section 1012.56(7), Florida Statutes. We also noted that the students’ parents were not notified of the teacher’s out-of-field status in Elementary Education and ESOL. In addition, the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	3.2736	
130 ESOL	<u>(3.2736)</u>	.0000

128. [Ref. 571072] One teacher taught Primary Language Arts and Basic subject area courses to classes that included an ELL student but had earned none of the 120 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and 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 also noted that the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment

101 Basic K-3	.8184	
130 ESOL	<u>(.8184)</u>	.0000

129. [Ref. 571073] 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 ESE but taught courses that required certification in Elementary Education and ESOL. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	1.0908	
130 ESOL	<u>(1.0908)</u>	.0000

130. [Ref. 571074] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified and was not approved by the Charter School Board to teach such students out of field. We also noted that the students’ parents were
(Finding Continues on Next Page)

Findings

Renaissance Charter Schools at Pines (#5710) (Continued)

not notified of the teacher’s out-of-field status in ESOL. We propose the following adjustment:

101 Basic K-3	1.6362	
130 ESOL	<u>(1.6362)</u>	.0000

131. [Ref. 571075] 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 Art but taught courses that required certification in Elementary Education. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	4.9104	
130 ESOL	<u>(4.9104)</u>	.0000

132. [Ref. 571076/79] Two teachers did not hold valid Florida teaching certificates and were not otherwise qualified to teach. We propose the following adjustments:

<u>Ref. 571076</u>		
102 Basic 4-8	4.0920	
130 ESOL	<u>(4.0920)</u>	.0000

<u>Ref. 571079</u>		
101 Basic K-3	3.2736	
130 ESOL	<u>(3.2736)</u>	.0000

133. [Ref. 571077] The parents of students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in ESOL. We propose the following adjustment:

102 Basic 4-8	2.1816	
130 ESOL	<u>(2.1816)</u>	.0000

134. [Ref. 571078] One teacher held a temporary certificate in Elementary Education but did not complete the GK requirements within 1 calendar year from the date of employment under the temporary certificate pursuant to Section 1012.56(7), Florida Statutes. The teacher also taught Primary Language Arts courses to classes that included ELL students but was not properly certified in ESOL and had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

		Proposed Net Adjustments (Unweighted FTE)	
<u>Findings</u>			
<u>Renaissance Charter Schools at Pines (#5710)</u> (Continued)			
101 Basic K-3		1.6368	
130 ESOL		<u>(1.6368)</u>	<u>.0000</u>
			<u>.0000</u>
Proposed Net Adjustment			<u>(1,442.3873)</u>

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Broward County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) student course schedules are reported in accordance with the schools' daily instructional and bell schedules and are fully funded only when students are provided the minimum required hours of instruction; (2) only students who are enrolled and are in attendance at least 1 day during the reporting survey period are reported for FEFP funding and documentation is retained to support this reporting; (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 13 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) *ELL Student Plans* are timely prepared, contain proper documentation to support the students' ESOL placements, and the students' records are retained in readily accessible files; (5) parents are timely notified of their children's ESOL placements; (6) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (7) ESE students are reported in accordance with the students' *Matrix of Services* forms that are also properly scored, timely completed, dated, and maintained in the students' files; (8) all required participants are in attendance at the students' IEP development meetings and sign the IEPs; (9) IEPs are timely reviewed and retained in readily accessible files; (10) schedules for students enrolled in the Hospital and Homebound Program are reported in the appropriate program category based on the program setting, specifically those students participating in teleclass courses; (11) homebound teacher instructional contact logs are retained in readily assessable files for students enrolled in the Hospital and Homebound Program; (12) 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; (13) attendance procedures are properly followed and records are retained in accordance with SBE rules, and the DOE *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (14) ELL Committees are convened prior to placing students in ESOL who have been assessed as Fluent English Speakers; (15) teachers are properly certified or, if teaching out of field, are timely approved by the School Board or Charter School Board to teach out of field; (16) parents are timely notified when their children are assigned to teachers teaching out of field; (17) ESOL teachers earn the appropriate in-service training points as required by SBE Rule 6A-1.0503 or 6A-6.0907, FAC, and the teachers' in-service training timelines; (18) all teachers, including the teachers hired as 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 (19) teachers who are issued temporary certificates timely complete the GK requirements.

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 2017-18

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 2017-18

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 2017-18

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

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

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

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

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

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

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

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

Teacher Certification

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

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

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

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

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

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

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

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

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

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

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

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

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

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

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

<p style="text-align: center;">NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>

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

The governing body of the District is the District School Board that is composed of nine elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 236 schools other than charter schools, 93 charter schools, 1 cost center, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2018, State funding totaling \$723.2 million was provided through the FEFP to the District for the District-reported 269,333.79 unweighted FTE as recalibrated, which included 45,672.42 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 Survey Periods

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of 1 week. The survey periods for the 2017-18 school year were conducted during and for the following weeks: Survey 1 was performed July 10 through 14, 2017; Survey 2 was performed October 9 through 13, 2017; Survey 3 was performed February 5 through 9, 2018; and Survey 4 was performed June 11 through 15, 2018.

7. Educational Programs

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

8. Statutes and Rules

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

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

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

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

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

<p>NOTE B – TESTING FTE STUDENT ENROLLMENT</p>

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2018. 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. Hospital Homebound Services	1 through 3
2. Gulfstream Academy of Hallandale Beach	4 through 9
3. South Broward High School	10 through 14
4. Tedder Elementary School	15 through 20
5. Meadowbrook Elementary School	21 through 23
6. Bright Horizons School	24 through 26
7. The Quest Center	NA
8. Crystal Lake Middle School	27 through 32
9. Piper High School	33 through 40
10. Quiet Waters Elementary School	41 through 43
11. Cross Creek School	44
12. Charles W Flanagan High School	45 through 49
13. Eagle Point Elementary School	50 through 55
14. Tradewinds Elementary School	56 and 57
15. Monarch High School	58 through 64
16. Park Lakes Elementary School	65 through 70
17. Manatee Bay Elementary School	71 through 74
18. Somerset Preparatory Academy Charter School at North Lauderdale*	75 through 78
19. Franklin Academy Sunrise*	79 through 85
20. Franklin Academy Pembroke Pines*	86 and 87
21. Avant Garde Academy K-8 Broward*	88 through 91
22. Renaissance Charter School at Cooper City*	92 through 100
23. Imagine Charter School at Weston*	101 and 102
24. Franklin Academy 3 Pembroke Pines High School*	103 through 109
25. Innovation Charter School*	110 and 111
26. Charter School of Excellence at Davie*	112 through 116
27. Championship Academy of Distinction at Hollywood*	117 through 124
28. Renaissance Charter Schools at Pines*	125 through 134
29. Broward Virtual Instruction Program	NA
30. Broward Virtual Franchise	NA

* 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 Broward 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, 2018. 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 2017-18 (Appendix F)* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

Opinion

In our opinion, the Broward County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018.

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 weaknesses⁸ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. 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 G* and *MANAGEMENT'S RESPONSE*, respectively. 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. 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.

⁸ 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.

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
December 20, 2019

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

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

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2018. (See NOTE B.) The population of vehicles (2,873) 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 2017 and February and June 2018 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (157,584) 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	235
Hazardous Walking	2,804
IDEA – PK through Grade 12, Weighted	5,662
All Other FEFP Eligible Students	<u>148,883</u>
Total	<u>157,584</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.

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.	(18)	-	-
Our tests included 680 of the 157,584 students reported as being transported by the District.	-	11	(9)
In conjunction with our general tests of student transportation we identified certain issues related to 141 additional students.	-	<u>141</u>	<u>(140)</u>
Total	<u>(18)</u>	<u>152</u>	<u>(149)</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

Broward 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 2017-18 (Appendix F)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

Findings

**Students
Transported
Proposed Net
Adjustments**

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2017 reporting survey periods and the February and June 2018 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 2017 reporting survey period and once for the February 2018 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 54] The number of buses in operation [was overstated by 18 buses due to a data entry error when keying in the bus numbers. We propose the following adjustments:

July 2017 Survey

Number of Buses in Operation (2)

October 2017 Survey

Number of Buses in Operation (4)

February 2018 Survey

Number of Buses in Operation (12)

(18)

0

2. [Ref. 51] Our general tests disclosed that the number of DIT were incorrectly reported for 3,166 students. The students were not reported in accordance with the applicable District instructional calendars for those who participated in ESY (*Finding Continues on Next Page*)

Findings

programs. The students were reported for 5, 6, 11, 15, 18, 19, 23, 24, 29, 80, or 90 DIT but should have been reported for 4, 16, or 20 DIT. We propose the following adjustments:

July 2017 Survey

29 Days in Term

IDEA - PK through Grade 12, Weighted	(85)
All Other FEFP Eligible Students	(252)

24 Days in Term

IDEA - PK through Grade 12, Weighted	(14)
All Other FEFP Eligible Students	(22)

23 Days in Term

IDEA - PK through Grade 12, Weighted	(212)
All Other FEFP Eligible Students	(303)

20 Days in Term

IDEA - PK through Grade 12, Weighted	277
All Other FEFP Eligible Students	408

19 Days in Term

IDEA - PK through Grade 12, Weighted	(188)
All Other FEFP Eligible Students	(214)

18 Days in Term

IDEA - PK through Grade 12, Weighted	(44)
All Other FEFP Eligible Students	(107)

16 Days in Term

IDEA - PK through Grade 12, Weighted	550
All Other FEFP Eligible Students	787

15 Days in Term

IDEA - PK through Grade 12, Weighted	(284)
All Other FEFP Eligible Students	(295)

11 Days in Term

All Other FEFP Eligible Students	(1)
----------------------------------	-----

6 Days in Term

All Other FEFP Eligible Students	(1)
----------------------------------	-----

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
October 2017 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Student	1	
 <u>80 Days in Term</u>		
All Other FEFP Eligible Students	(1)	
 June 2018 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(16)	
All Other FEFP Eligible Students	(2)	
 <u>15 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(46)	
All Other FEFP Eligible Students	(128)	
 <u>5 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(341)	
All Other FEFP Eligible Students	(610)	
 <u>4 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	403	
All Other FEFP Eligible Students	<u>740</u>	0

3. [Ref. 52] Our general tests of student ridership disclosed that 50 students did not have matching demographic records in the State FTE database. Adequate transportation documentation was not available at the time of our examination and could not be subsequently located; consequently, we could not verify the eligibility of the students for State transportation funding. In addition, the DIT for 11 students were incorrectly reported (See Finding 2 [Ref.51]). We propose the following adjustments:

October 2017 Survey		
<u>90 Days in Term</u>		
Hazardous Walking	(1)	
All Other FEFP Eligible Students	(1)	
 February 2018 Survey		
<u>90 Days in Term</u>		
Teenage Parents and Infants	(2)	
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(33)	

**Students
Transported
Proposed Net
Adjustments**

Findings

June 2018 Survey

15 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(3)	

5 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(6)	

4 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	(50)
--------------------------------------	-----	------

4. [Ref. 53] Our general tests disclosed that 66 students (8 students were in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category. Only students enrolled in an ESY program or in a nonresidential DJJ program are eligible to be reported for State transportation funding during the summer reporting survey periods. We noted that 56 students were enrolled in a 3rd-grade summer reading camp, 8 ESE students' IEPs did not document the need for ESY services, and 2 students were not documented as riding a bus during the reporting survey periods. In addition, the DIT for 65 of the students was incorrectly reported (See Finding 2 [Ref.51]) . We propose the following adjustments:

July 2017 Survey

29 Days in Term

All Other FEFP Eligible Students	(10)	
----------------------------------	------	--

23 Days in Term

All Other FEFP Eligible Students	(40)	
----------------------------------	------	--

19 Days in Term

All Other FEFP Eligible Students	(8)	
----------------------------------	-----	--

June 2018 Survey

15 Days in Term

All Other FEFP Eligible Students	(1)	
----------------------------------	-----	--

5 Days in Term

All Other FEFP Eligible Students	(6)	
----------------------------------	-----	--

**Students
Transported
Proposed Net
Adjustments**

Findings

4 Days in Term

All Other FEFP Eligible Students	(1)	(66)
----------------------------------	-----	------

5. [Ref. 55] Our general tests of student ridership disclosed that 28 PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were not classified as students with disabilities under the IDEA and their parents were not enrolled in the Teenage Parent Program; consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:

October 2017 Survey

90 Days in Term

All Other FEFP Eligible Students	(10)	
----------------------------------	------	--

February 2018 Survey

90 Days in Term

All Other FEFP Eligible Students	(18)	(28)
----------------------------------	------	------

6. [Ref. 56] Our general tests disclosed that one student reported in the IDEA-PK through Grade 12, Weighted ridership category was transported in a District-owned passenger van; however, only students transported by bus are eligible to be reported in a weighted ridership category. We determined that the student was otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

October 2017 Survey

90 Days in Term

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

7. [Ref. 57] Our general tests disclosed that three students were incorrectly reported in the IDEA-PK through Grade 12, Weighted ridership category. The students' IEPs were not available at the time of examination and could not be subsequently located, and the students lived less than 2 miles from their assigned schools. We propose the following adjustment:

February 2018 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	(3)
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**Students
Transported
Proposed Net
Adjustments**

Findings

8. [Ref. 58] Our general tests disclosed that one student was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student was transported on a city bus; however, documentation to support the student’s ridership was not available and could not be subsequently located. We propose the following adjustment:

October 2017 Survey

90 Days in Term

All Other FEFP Eligible Students	(1)	(1)
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9. [Ref. 59] Three 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 two students were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2017 Survey

90 Days in Term

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

February 2018 Survey

90 Days in Term

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

June 2018 Survey

4 Days in Term

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

Proposed Net Adjustment

(149)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Broward County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the reported number of buses in operation is accurate and the data input of the bus number is reviewed for accuracy; (2) the number of DIT is accurately reported; (3) transportation personnel review the database for completeness and accuracy to ensure that students are in membership and have otherwise been reported for FTE FEFP funding; (4) only ESE students attending ESY programs as noted on the students' IEPs or students attending a nonresidential DJJ program are reported for State transportation funding in the summer reporting survey periods; (5) 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; (6) only students transported by a school bus are reported in weighted ridership categories; (7) documentation is retained to support student ridership on city buses; and (8) students who are reported in a weighted ridership category are documented as having met at least one of the five criteria required for weighted classification as indicated on each student's IEP.

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 2017-18 (Appendix F)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

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

2. Transportation in Broward County

For the fiscal year ended June 30, 2018, the District received \$33.3 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 2017	305	2,080	1,029
October 2017	1,145	75,515	4,048
February 2018	1,133	78,084	4,526
June 2018	<u>290</u>	<u>1,905</u>	<u>723</u>
Totals	<u>2,873</u>	<u>157,584</u>	<u>10,326</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, 2018. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

600 Southeast Third Avenue • Fort Lauderdale, Florida 33301 • Office: 754-321-2600 • Fax: 754-321-2701

ROBERT W. RUNCIE
Superintendent of Schools

The School Board of
Broward County, Florida

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Heather P. Brinkworth
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Laurie Rich Levinson
Ann Murray
Nora Rupert

December 20, 2019

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

Dear Ms. Norman:

District Management has reviewed the preliminary and tentative audit report, *Broward County District School Board – Florida Education Finance Program Full-Time Equivalent Student Enrollment and Student Transportation for the Fiscal Year Ended June 30, 2018*.

Our responses to the audit findings and our corrective action plans follow.

Responses from the individual charter schools, whose Governing Boards have the responsibility to monitor their schools' compliance, to the audit findings applicable to those schools and their corrective action plans are also included.

Inadequate Hours of Instruction Due to Hurricane Irma

The District's Chief Academic Officer has reviewed and acknowledges audit findings 8, 13, 22, 39, 42, 49, 53, 57, 63, 69, and 74. However, we will be appealing these findings to the Florida Department of Education (FLDOE) due to the circumstances outlined below.

The audit identified seven schools where 4th and 5th grade students did not receive 900 hours of instructional time, three high schools where 12th grade students did not receive 900 hours of instructional time, and one high school where 9th-12th grade students did not receive 900 hours of instructional time because schools were closed for seven days in September 2017 due to the impact of Hurricane Irma.

We were informed by the FLDOE that in order to qualify for a waiver of the five days of school missed due to Hurricane Irma (beyond the two days waived by the Commissioner of Education) we would be required to first make up lost instructional time by using days that had been reserved for teachers planning days by the terms of the District's contract with the Broward Teachers Union.

Educating Today's Students to Succeed in Tomorrow's World
Broward County Public Schools is an Equal Opportunity/Equal Access Employer

The letter dated September 17, 2017 from then FLDOE Commissioner, Pam Stewart, states:

“Rule 6A-1.09533, Florida Administrative Code, provides that the Commissioner will consider requests from district school boards to reduce the length of the school term only if:

no teacher planning days, excluding a maximum of three (3) planning days at the end of the school year, remain in the official school year calendar as approved by the district school board, and no school holidays, other than authorized national or state holidays, remain in the official school year calendar as approved by the district school board.

For all schools that are able to make up the lost instructional time caused by Hurricane Irma, up to and including the two days authorized by this letter, no authorization or approval from FLDOE is needed.”

The District established that the schools would be operating for the qualified instructional time by undertaking the school calendar modification approved by the School Board of Broward County on October 3, 2017. This calendar adoption maintained professional development days during the spring of 2018 due to the limitation of needing to renegotiate the collective bargaining agreement with the Broward Teachers Union if those days were to be converted into instructional days. That precluded the District from qualifying for a waiver consideration under the guidance from Commissioner Stewart. The high schools did in fact operate for the required instructional time. A portion of the student population, in this case, those of the graduating seniors at the selected schools, did not attend for the entire operating schedule of the school. But the attendance pattern of the students in the sub-population is a question which is distinct from whether the schools were operating for that minimally required time.

The corrective actions that have been undertaken to address the inadequate hours of instruction documentation findings are that we will review the total number of instructional minutes in our master schedule and inform District leadership if there is a concern of not meeting the minimum requirements outlined by the State. This review will be done in two ways: 1) by automated calculation from the Student Information System, and 2) by review of the principal supervisor with each principal for any year in which days have been lost due to natural disasters or other events.

Minutes of Instruction not Reported in Agreement with Bell Schedules

The District’s Chief Information Officer has reviewed and agrees with audit findings 24, 27, 101, 117, and 125, which stated that the number of instructional minutes per week reported in students’ schedules did not match the number of instructional minutes shown in schools’ bell schedules. An analysis of the student schedules in question revealed errors in the scheduling

process primarily related to students who were being pulled from one of their classes to receive specialized services such as speech and language therapy.

As a corrective action to address this in the future, the District will re-emphasize, in our training classes for data entry staff at the schools, the proper way to modify a student's schedule in these circumstances so that the total minutes being reported does not exceed the school's bell schedule. In addition, we will develop a report by February 2020 for the schools to identify these situations so that they can be corrected before the next State survey reporting cycle.

Student Transportation Findings

The District's Chief Strategy / Operations Officer has reviewed and agrees with audit findings 1, 2, 3, 4, 5, 6, 7, 8, and 9. Our specific responses and corrective actions are outlined below.

Finding 1 - The number of buses operating was overstated. This was due to a clerical error. Corrective actions are now in place. Student Transportation & Fleet Services Department (STFS) is now reviewing the data after the final amendment to ensure the total number of buses reported match the total number of actual buses.

Finding 2 - Days in Term (DIT) were not reported correctly for numerous summer bus riders in accordance with the summer instructional calendar. This issue has been addressed with the Information and Technology Department. STFS implemented, in the summer of 2019, a review process for DIT making the necessary corrections and amending the report as needed to ensure correct bus ridership data is being reported to the State for funding.

Finding 3 - Fifty students did not have matching demographic records. Corrective actions are now in place. During the October 2019 amendment period, STFS began verifying with the schools any student missing a demographic record in order to have a demographic record added if the student was enrolled during the survey period or delete the student from the report if they withdrew from the school prior to date certain.

Finding 4 - Students were incorrectly coded in the All Other FEFP Eligible Student Ridership category as a result of automatic processes we share with the Information & Technology Department. This process is being reviewed with our Information & Technology Department to develop a way to more accurately calculate the membership categories. We will implement new controls effective July 1, 2020.

Finding 5 - Students were incorrectly coded in All Other FEFP Eligible Student Ridership category as a result of automatic processes we share with the Information Technology Department for the calculation of membership categories. Corrective actions are now in place. During the October 2019 survey period, STFS amended the process to verify that all Pre-K students are coded correctly.

Finding 6 - One student was coded as IDEA Weighted Ridership category, but this was an error caused by miscoding a passenger van as a bus. Corrective actions are now in place. STFS began

in the October survey validating the vehicle categories on all route vehicles prior to submitting the ridership report to the State for funding.

Finding 7 - Students were claimed in the IDEA Weighted Ridership category without supporting documents and may or may not have been eligible for transportation. These were clerical errors where transportation may have been requested via an IEP but did not meet the 5 criteria for Weighted Ridership category. Corrections actions are now in place. STFS implemented additional staff training during the October 2019 survey on processes and techniques for verifying that all students are placed in the correct category.

Finding 8 - A student who rode a city bus was coded as All Other FEFP Eligible Student Ridership category without proper documentation. This was a charter school coding or documentation retention error. Corrective actions are now in place. SFTS implemented training in September 2019 for charter schools on proper coding of less common situations to address this finding.

Finding 9 - Students were claimed in the IDEA Weighted Ridership category without supporting documents and may or may not have been eligible for transportation. These were clerical errors where transportation may have been requested via an IEP but did not meet the 5 criteria for Weighted Ridership category. Corrective actions are now in place. SFTS implemented in September 2019 additional training for STFS staff on properly calculating membership categories to address this issue.

On-the-Job Training Student Documentation Findings

The District's Chief Academic Officer has reviewed and agrees with audit findings 12, 37, 48, 61, and 62 related to On-the-Job Training (OJT) students.

Corrective actions have been undertaken by the Career, Technical, Adult and Community Education (CTACE) Department for the findings in the report and are as follows:

The CTACE-generated OJT FTE Manual was re-examined by the CTACE team in September 2019 and was shared with all OJT teachers at a District-wide training in October 2019. Discussion topics at the training included:

- A review of school audit findings;
- The importance of OJT instructor and student responsibility;
- Creating and maintaining a weekly timecard signature check schedule; and
- A review of the OJT manual and its contents.

In addition, the following was shared with all principals:

6A-1.044 Pupil Attendance Records - (c) The attendance of a pupil who is assigned to an on-the-job instructional program which does not require his or

her presence at a school center for on-the-job instructional purposes shall be reported as being in attendance when documented through the use of a time card to report actual days in attendance and a time card or work schedule to report instructional or work hours. Both the timecard and schedule should be signed by the employer or instructional supervisor.

In summary, the corrective actions that have been undertaken to address the OJT exceptions include retraining District and school-based OJT staff on the OJT FTE Manual, the creation of a new timecard verification process, and the training of school principals on how to ensure proper documentation is generated and retained.

ELL Student Documentation Findings

The District's Chief Academic Officer has reviewed and agrees with the findings and has implemented corrective actions. Auditors noted the occurrence of the following types of exceptions in their audit samples (those in bold indicate the same student had multiple findings).

- ELL Student Plans were not printed and placed in student ELL folders. As a result, there was no documentation of review and update of ELL Student Plans at the beginning of the school year (findings **21, 29, 30, 35, 41, 47, 52, 81, 95, and 104**).
- Parent Notification of student placement in the ESOL program was missing (findings 6, 18, **21, 29, 30, 35, 41, 56, 59, 60, 67, 72, 76, 81, 82, 95, and 104**).
- The Process for Extension of Services (REEVAL) was not completed. ELL Committee meetings were not convened in a timely manner and/or students were not assessed within 30 days of Date of Entry in United States (findings 5, 10, 11, **16, 17, 29, 34, 35, 46, 51, 59, 65, 66, 71, 75, 80, 93, 94, 103, 104, 119**).
- An ELL Folder was unable to be located (finding 38).
- Students were reported beyond the 6 years of FTE funding (findings 4, **16, 33, 45, 50, 58, 79, 86, 88, 93**).

The Bilingual/ESOL Department's established ESOL program procedures are contained in the ESOL Handbook. The ESOL Handbook is reviewed with the schools' ESOL contacts at the beginning of every school year. The department offers various opportunities for professional development and school assistance related to the ESOL program requirements.

To ensure future school compliance, the Bilingual/ESOL Department, the Office of School Performance and Accountability (OSPA), and the Charter Management Support Department (CMS) will collaborate to continue to carry out the following current, ongoing actions:

- Monitor the implementation of schools' individual plans of action addressing each school's unique audit findings during ongoing support visits (Bilingual/ESOL, OSPA, and CMS).

- Continue to provide new ESOL contacts with full day professional development five times per year where FTE findings are presented, and procedures are discussed (Bilingual/ESOL).
- Monthly, during “Touch Base Tuesdays” and IMT/IMS Trainings, continue to disseminate information from Broward County’s *ESOL Database Program Guidelines Handbook* (Bilingual/ESOL).
- At the beginning of each month, provide ESOL contacts and principals with reports highlighting compliance errors (Bilingual/ESOL).
- During ongoing support visits, conduct mini audits of schools’ ESOL databases, compliance, and curriculum implementation (Bilingual/ESOL, OSPA and CMS).
- During professional development (and via the department’s CANVAS course), disseminate a monthly at-a-glance checklist to ESOL contacts and administrators. The checklist provides reminders such as, but not limited to, updating the ELL plan and criteria for conducting and documenting ELL Committee meetings (Bilingual/ESOL).
- Monitor the timeliness of ELL Student Plans and ELL Committee meetings on a monthly basis, by using ELLevation web-based ELL program management platform (Bilingual/ESOL.)
- Monitor the generating and saving of Parent Notices and ELL Plans within ELLevation, on a monthly basis (Bilingual/ESOL).
- Additionally, the ELLevation Dashboard has been programmed to provide immediate feedback to individual schools regarding the status of compliance and demographics at every log-in.

The District’s Chief Information Officer has also reviewed and agrees with audit findings 4, 16, 33, 45, 50, 58, 79, 86, 88, and 93. The auditors identified students who were reported in FEFP Program 130 when they had already been reported in ESOL for the six-year maximum. An analysis of this issue by the District’s Information & Technology Department disclosed that an error had been made when logging into the program that specifically was designed to catch and correct these exact errors. Unfortunately, the job was run with the prior school year date certain rather than the current school year, which allowed students who had reached the maximum allowable years in the ESOL program to be reported in the program again. To address this moving forward, the District’s Information & Technology Department has implemented an additional signoff requirement on all such programs run during the survey window to prevent such human error from re-occurring. By February 2020, the District will also add logic to the program that checks ESOL status to verify the date certain provided on the run card and ensure it is appropriate for the current school year.

Teacher Certification Findings

The District’s Chief Human Resources Officer has reviewed and agrees with audit findings 9, 14, 19, 20, 23, 31, 32, 40, 43, 54, 55, 64, and 70). Our corrective actions are outlined below.

Dates	Corrective Actions
Ongoing	<ul style="list-style-type: none"> • Monthly webinars are held for Principals, Assistant Principals, and Office Managers. • Concentrated trainings specific to FTE out-of-field reporting and parent notice are held twice each year prior to each survey. • Multiple certification assistance visits are held throughout the District (September – April) for teachers with questions about certification and out-of-field issues. • Certification staff are present at monthly Principals’ meetings (September – April). • Notification is provided to out-of-field teachers four times per year (September, December, February and April) of their need for training with definitive timelines outlining the specific consequence of termination of employment for failure to comply. • Certification staff attend a Master Schedulers’ meeting twice per year, in advance of each survey period. • Configuration changes have been added to the program that identifies out-of-field teachers. • Certification staff monitor vacant positions occupied by long-term substitutes and issue appropriate certificates, as required. • We have revised our process for monitoring FLDOE certificate issuances because we have experienced significant delays by FLDOE in their timeliness for issuances. • Certification staff is reviewing available data reporting sources to determine if identification of LEP students assigned to former charter schoolteachers is easily accessible when hiring teachers new to the District.
July 2019	Certification staff provided remedial assistance to schools with FEFP audit exceptions.

With regard to the charter school teacher certification audit findings (findings 77, 78, 83, 84, 85, 87, 89, 90, 91, 96, 97, 98, 99, 100, 105, 106, 107, 108, 109, 110, 112, 113, 114, 115, 116, 120, 121, 122, 123, 124, 126, 127, 128, 129, 130, 131, 132, 133 and 134), a review of audit best practices and the out-of-field process is shared with charter school administrators twice each year. A dedicated charter school web page is also available on the Talent Acquisition – Instructional site where this information can be found (<https://www.browardschools.com/Page/35691>).

ESE Student Documentation Findings

The District’s Chief Academic Officer has reviewed and agrees with audit findings 1, 2, 3, 7, 15, 25, 26, 28, 36, 44, 68, 73, 92, and 118. Our corrective actions are outlined below.

Finding 1 - The individual educational plan (IEP) for one student with disabilities enrolled in the Hospital and Homebound Program was not available at the time of our examination and could not be subsequently located.

- The Hospital and Homebound (HH) program's curriculum supervisor followed up with the school immediately following the audit. The school is aware and monitoring their HH IEPs to ensure compliance.

Finding 2 - The FTE for five students with disabilities enrolled in the Hospital and Homebound Program was incorrectly reported in Program 255 when the students were enrolled in group teleclass courses.

- Students receiving HH services can have two different matrix numbers depending on the type of service (In-Home - 255, Teleclass - 252). At the time of audit, TERMS would not accept two program numbers for a student with a disability. Since the audit, the Information & Technology Department has created a solution, and TERMS will now accept two ESE program numbers for a student.

Finding 3 - The homebound teachers' instruction logs for two students with disabilities enrolled in the Hospital and Homebound Program were not available and could not be subsequently located. In addition, the Matrix of Services form for one of the students was not available and could not be subsequently located.

- Supervisors for HH conduct a mini audit at the end of each FTE period and each quarter to ensure all documentation is present for all students receiving HH services.

Findings 7, 26, 36, 44, 68, and 73 - Twenty students with disabilities were not reported in accordance with their Matrix of Service.

- Compliance program specialists and field coaches for each of the sites provided a basic matrix procedures refresher training and worked collaboratively (in-person) with their respective schools to address specific issues. Additionally, compliance staff is offering an applied learning training in March 2020 to retrain all staff. Schools were also encouraged to take the state-offered Matrix of Services training.

Finding 15 - The IEP for one student with disability was not available and could not be subsequently located.

- Compliance program specialists and field coaches for each of the sites provided a basic matrix procedures refresher training and worked collaboratively (in-person) with their respective schools to address specific issues. Additionally, compliance staff is offering an applied learning training in March 2020 to retrain all staff. Schools were also encouraged to take the state-offered Matrix of Services training.

Finding 25 - One basic student was not in membership during the October 2017 reporting survey period.

- Compliance program specialists and field coaches will retrain ESE specialists to work with their IMT/IMS to verify all necessary IEP/ESE fields and confirm students are in attendance during the FTE reporting period. ESLS staff will emphasize this process at monthly ESE specialist meetings and in the monthly specialists' activities.

Finding 28 - The file for one student with disability did not evidence that the student's general education teacher participated in the development of the student's IEP.

- Compliance program specialists and field coaches for each of the sites provided a basic matrix procedures refresher training and worked collaboratively (in-person) with their respective schools to address specific issues. Additionally, compliance staff is offering an applied learning training in March 2020 to retrain all staff. Schools were also encouraged to take the state-offered Matrix of Services training.

Finding 92 - The file for one charter school student with disability did not evidence that a general education teacher participated in the development of the student's IEP.

- On December 5, 2018, February 6, 2019, and March 22, 2019, the school staff was trained by Exceptional Student Learning Support (ESLS) charter program specialists on the role of the general education teacher in the IEP process as well as who are the required participants of an IEP meeting. The ESE specialist was asked to attend and has attended all Applied Learning professional development offerings for 2019-2020 school year.

Finding 118 - School records did not evidence that one charter school student's general education teacher participated in the development of the student's IEP.

- On November 7, 2018 and January 31, 2019, ESLS charter school program specialists provided on-site support and training to the staff on the required membership of an IEP, documentation of attendance, and excusal procedures. The ESE specialist was asked to attend and has attended all Applied Learning professional development offerings for 2019-2020 school year.

In summary, the corrective actions that have been undertaken to address the ESE documentation findings include modification of District software to record multiple service matrix status, retraining of school based staff on membership requirements for IEP meetings, retraining of charter school personnel on statutory requirements and best practices, and the imposition of a new periodic mini-audit protocol to identify implementation challenges at school sites.

Membership and Attendance – Imagine Charter School at Weston (5111)

Imagine Charter School at Weston will request an appeal of finding 102 to the FLDOE. Their response is outlined below.

The last school principal of Imagine Charter School at Weston inadvertently disposed of the attendance records for 2017-2018 school year. Imagine Charter School at Weston is a high performing K-8 school with a high daily attendance rate. The current school administration was able to compile documentation evidencing student daily attendance during both the FEFP survey windows (October 2017 and February 2018) with multiple incidents of supporting documentation per student. This evidence consisted of classwork submitted during the FEFP survey windows, assessments completed during the windows, transportation and lunch participation, participation in after care, and use of the media center (checking in/out materials). Imagine Charter School at Weston will request an appeal of the financial penalty associated with finding 102 to the FLDOE and will provide this documentation to the FLDOE for review.

To prevent a similar occurrence, corrective actions have been implemented for the 2019-2020 school year. New attendance procedures are as follows: the school purchased Wazzle (Pinnacle), an online attendance program, purchased and implemented in middle school at the start of Quarter 1 and in elementary school at the start of Quarter 2. The online system allows for immediate upload to TERMS from Wazzle; therefore, eliminating the original paper-based collection process.

For both the elementary and middle schools, a back-up system for Wazzle was implemented beginning with Survey 2, 2019-2020 school year. Copies from the online FTE days (Survey 2 and 3) of homeroom attendance for each teacher will be presented to the teacher for signature and verification that the listed students were present during the FTE survey periods. The signed hard copies will be scanned into a separate hard drive that will be stored in a locked fireproof safe at the school. Another electronic copy will also be stored off campus at the Imagine School Region Office.

Additionally, at the beginning of the 2019-2020 school year, both middle and elementary have implemented a secondary back-up attendance slip (small yellow card) that is submitted to the front office tracked by the school's data processor and stored for use as needed.

Membership and Attendance – Innovation Charter School (5177)

Innovation Charter School (ICS) intends to appeal findings 110 and 111 of this audit to the FLDOE. Their response is outlined below.

The school has changed its School Information System (SIS) from Infinite Campus (IC) to Pinnacle in August 2018 as Pinnacle features cross-platform integration with the School District's student data management system, "TERMS" (Total Educational Resource Management System). Pinnacle automatically generates documented attendance showing a "P" for present next to each student's name/ID number. ICS also has hard copies on file for the 2018-

2019 FTE survey weeks and will continue to keep hard copies in the future, stored securely. This resolves the issue in finding number 111.

ICS has gathered alternate, existing documentation that demonstrates attendance for 371 of the 376 students enrolled during the October 2017 FTE period, and 367 of the 374 students enrolled for the February 2018 FTE period. This documentation includes data-based evidence resulting from individual student log-ins during the survey periods, as well as printed daily reports from IC and overall attendance records that support student attendance during the survey periods. ICS is currently working to compile additional secondary support to student attendance during these days, particularly for the students for whom we do not currently have supporting documentation.

ICS would welcome an on-site visit to review this documentation and provide additional explanation to support the evidence of student attendance during the survey periods.

In response to 2017-2018 teacher certification finding number 110, corrective action has been taken to update the parent right-to-know letter to specifically detail each teacher's out of field status per a waiver agreement presented to and approved by the Charter School Board and submitted to the District. All teachers who were not in compliance have been removed from instructional positions or are no longer employed by the school. Future hiring and recruiting of teachers with appropriate certifications will be highest priority. Accountability and review of HR documentation now includes at least quarterly meetings with administration to more closely monitor teacher progress toward his/her required certifications and endorsements. Additional opportunities for professional development to prepare for related examinations and courses will be promoted and hosted in-house when/as available.

We would like to thank your audit team, Christopher Tynes, Eric Seldomridge, and Olukemi Latilo, for their support of our continuous improvement processes and the helpful feedback they have provided.

If you have any questions or concerns regarding the responses, please contact Joris Jabouin, Chief Auditor, at (754) 321-2400.

Sincerely,



Robert W. Runcie
Superintendent of Schools

RWR/JJ

C: SBBC Board Members
Superintendent's Cabinet