STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

Report No. 2018-074
December 2017

# PASCO COUNTY
# DISTRICT SCHOOL BOARD

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

For the Fiscal Year Ended
June 30, 2016

Sherrill F. Norman, CPA
Auditor General

## Board Members and Superintendent

During the 2015-16 fiscal year, Kurt S. Browning served as Superintendent and the following individuals served as Board members:

| Members | District No. |
|---|---|
| Allen Altman, Vice Chair from 11-17-15 | 1 |
| Joanne Hurley, Chair from 11-17-15, Vice Chair through 11-16-15 | 2 |
| Cynthia Armstrong | 3 |
| Alison Crumbley | 4 |
| Steve Luikart, Chair through 11-16-15 | 5 |

The team leader was Mary Anne Pekkala, 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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# PASCO COUNTY DISTRICT SCHOOL BOARD

## TABLE OF CONTENTS


Page No.

SUMMARY ..... i

**INDEPENDENT AUDITOR'S REPORT ON FULL-TIME EQUIVALENT STUDENT ENROLLMENT ..... 1**

SCHEDULE A – POPULATIONS, TEST SELECTION, AND TEST RESULTS

Reported Full-Time Equivalent Student Enrollment ..... 4

Schools and Students ..... 4

Teachers ..... 5

Proposed Adjustments ..... 5

SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT STUDENT ENROLLMENT ..... 6

SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL ..... 7

SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS

Overview ..... 12

Findings ..... 12

SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS ..... 34

NOTES TO SCHEDULES ..... 37

**INDEPENDENT AUDITOR'S REPORT ON STUDENT TRANSPORTATION ..... 40**

SCHEDULE F – POPULATIONS, TEST SELECTION, AND TEST RESULTS ..... 43

SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS

Overview ..... 45

Findings ..... 45

SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS ..... 55

NOTES TO SCHEDULES ..... 56

MANAGEMENT'S RESPONSE ..... 57

# PASCO 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 |
| ELL | English Language Learner |
| EP | Educational Plan |
| ESE | Exceptional Student Education |
| ESOL | English for Speakers of Other Languages |
| ESY | Extended School Year |
| FAC | Florida Administrative Code |
| FEFP | Florida Education Finance Program |
| FTE | Full-Time Equivalent |
| IDEA | Individuals with Disabilities Education Act |
| IEP | Individual Educational Plan |
| OJT | On-the-Job Training |
| PK | Prekindergarten |
| SBE | State Board of Education |
| TERMS | Terminal Resource Management System |

# 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 with ESE Services, ESOL, ESE Support Levels 4 and 5, Career Education 9-12, and student transportation, the Pasco County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2016. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, the earning of college credits toward certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 26 of the 179 teachers in our test. Thirteen (7 percent) of the 179 teachers in our test taught at charter schools and 3 (12 percent) of the 26 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

| | Number of Students | | | Number of Students | | |
|---|---|---|---|---|---|---|
| Program Tested | Included in Test | Included in Test Who Attended Charter Schools | Percentage | With Exceptions | With Exceptions Who Attended Charter Schools | Percentage |
| Basic with ESE Services | 137 | 6 | 4% | 19 | 1 | 5% |
| ESOL | 101 | 10 | 10% | 54 | 8 | 15% |
| ESE Support Levels 4 and 5 | 161 | - | NA | 72 | - | NA |
| Career Education 9-12 | 180 | - | NA | 144 | - | NA |
| Totals | 579 | 16 | | 289 | 9 | |

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 314 of the 655 students in our student transportation test in addition to 3,613 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 86 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to negative 139.9159 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 182.7162 (182.1902 applicable to District schools other than charter schools and .5260 applicable to charter schools). Noncompliance related to student transportation resulted in 17 findings and a proposed net adjustment of negative 3,808 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 DOE. However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustment to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2016, was $4,154.45 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative $759,085 (negative 182.7162 times $4,154.45), of which $756,900 is applicable to District schools other than charter schools and $2,185 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 Pasco 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 Pasco County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 84 schools other than charter schools, 9 charter schools, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2016, State funding totaling $288.4 million was provided through the FEFP to the District for the District-reported 69,611.11 unweighted FTE as recalibrated, which included 3,521.86 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

## FEFP

### FTE Student Enrollment

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

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

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

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

## Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23 Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received $15.7 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 Pasco County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2015-16* issued by the Department of Education.

***Management's Responsibility for Compliance***

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

***Auditor's Responsibility***

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

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

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

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

***Opinion***

Our examination disclosed material noncompliance with State requirements relating to 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 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 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 Pasco County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses[1] in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance

[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 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 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 13, 2017

# SCHEDULE A

## POPULATIONS, TEST SELECTION, AND TEST RESULTS
### FULL-TIME EQUIVALENT STUDENT ENROLLMENT

**Reported FTE Student Enrollment**

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2016, the Pasco County District School Board (District) reported to the DOE 69,611.11 unweighted FTE as recalibrated, which included 3,521.86 unweighted FTE as recalibrated for charter schools, at 84 District schools other than charter schools, 9 charter schools, and 3 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, 2016. (See NOTE B.) The population of schools (96) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (23,818) 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 19 of the 137 students in our Basic with ESE Services test,[2] 54 of the 101 students in our ESOL test,[3] 72 of the 161 students in our ESE Support Levels 4 and 5 test,[4] and 144 of the 180 students in our Career Education 9-12 test.[5] Six (4 percent) of the 137 students in our Basic with ESE Services test attended charter schools and 1 (5 percent) of the 19 students with exceptions attended charter schools. Ten (10 percent) of the 101 students in our ESOL test attended charter schools and 8 (15 percent) of the 54 students with exceptions attended charter schools. None of the students in our ESE Support Levels 4 and 5 and Career Education 9-12 tests attended charter schools

[2] For Basic with ESE Services, the material noncompliance is composed of Findings 2, 6, 31, 61, 72, 79, 80, 82, and 86 on *SCHEDULE D*.

[3] For ESOL, the material noncompliance is composed of Findings 2, 4, 10, 11, 12, 13, 14, 15, 18, 19, 20, 25, 26, 27, 28, 34, 35, 44, 45, 46, 54, 55, 56, 62, 63, 64, 73, 74, and 75 on *SCHEDULE D*.

[4] For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 2, 3, 9, 16, 21, 29, 36, 37, 38, 39, 47, 48, 49, 57, 58, 65, 66, and 67 on *SCHEDULE D*.

[5] For Career Education 9-12, the material noncompliance is composed of Findings 2, 5, 22, 30, 41, 59, 68, 69, 83, and 84 on *SCHEDULE D*.

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

| Programs | Number of Schools | | Number of Students at Schools Tested | | Students With | Recalibrated Unweighted FTE | | Proposed |
|---|---|---|---|---|---|---|---|---|
| | Population | Test | Population | Test | Exceptions | Population | Test | Adjustments |
| Basic | 95 | 15 | 19,406 | 183 | 13 | 52,468.0800 | 133.8486 | (37.6024) |
| Basic with ESE Services | 96 | 15 | 3,653 | 137 | 19 | 13,230.3000 | 104.5828 | (17.1279) |
| ESOL | 86 | 12 | 248 | 101 | 54 | 1,723.3200 | 68.2253 | (34.1894) |
| ESE Support Levels 4 and 5 | 68 | 10 | 213 | 161 | 72 | 937.4700 | 125.7725 | (11.3200) |
| Career Education 9-12 | 19 | 7 | 298 | 180 | 144 | 1,251.9400 | 41.6181 | (39.6762) |
| All Programs | 96 | 15 | 23,818 | 762 | 302 | 69,611.1100 | 474.0473 | (139.9159) |

## Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (638, of which 607 are applicable to District schools other than charter schools and 31 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, the earning of college credits towards certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 26 of the 179 teachers in our test.[6] Thirteen (7 percent) of the 179 teachers in our test taught at charter schools and 3 (12 percent) of the 26 teachers with exceptions taught at charter schools.

## Proposed Adjustments

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

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

[6] For teachers, the material noncompliance is composed of Findings 7, 8, 17, 23, 24, 32, 33, 42, 43, 50, 51, 52, 53, 60, 70, 76, 77, 78, 81, and 85 on *SCHEDULE D*.

# SCHEDULE B

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

| District Schools Other Than Charter Schools | | Proposed Net | Cost | Weighted |
|---|---|---|---|---|
| No. | Program (1) | Adjustment (2) | Factor | FTE (3) |
| 101 | Basic K-3 | 4.8690 | 1.115 | 5.4289 |
| 102 | Basic 4-8 | 5.0496 | 1.000 | 5.0496 |
| 103 | Basic 9-12 | (52.9154) | 1.005 | (53.1800) |
| 111 | Grades K-3 with ESE Services | (.5002) | 1.115 | (.5577) |
| 112 | Grades 4-8 with ESE Services | 4.6050 | 1.000 | 4.6050 |
| 113 | Grades 9-12 with ESE Services | (20.2327) | 1.005 | (20.3339) |
| 130 | ESOL | (29.7950) | 1.180 | (35.1581) |
| 254 | ESE Support Level 4 | (6.9004) | 3.613 | (24.9311) |
| 255 | ESE Support Level 5 | (4.4196) | 5.258 | (23.2383) |
| 300 | Career Education 9-12 | (39.6762) | 1.005 | (39.8746) |
| | Subtotal | (139.9159) | | (182.1902) |

| Charter Schools | | Proposed Net | Cost | Weighted |
|---|---|---|---|---|
| No. | Program (1) | Adjustment (2) | Factor | FTE (3) |
| 101 | Basic K-3 | 2.3043 | 1.115 | 2.5693 |
| 102 | Basic 4-8 | 3.0901 | 1.000 | 3.0901 |
| 112 | Grades 4-8 with ESE Services | (1.0000) | 1.000 | (1.0000) |
| 130 | ESOL | (4.3944) | 1.180 | (5.1854) |
| | Subtotal | .0000 | | (.5260) |

| Total of Schools | | Proposed Net | Cost | Weighted |
|---|---|---|---|---|
| No. | Program (1) | Adjustment (2) | Factor | FTE (3) |
| 101 | Basic K-3 | 7.1733 | 1.115 | 7.9982 |
| 102 | Basic 4-8 | 8.1397 | 1.000 | 8.1397 |
| 103 | Basic 9-12 | (52.9154) | 1.005 | (53.1800) |
| 111 | Grades K-3 with ESE Services | (.5002) | 1.115 | (.5577) |
| 112 | Grades 4-8 with ESE Services | 3.6050 | 1.000 | 3.6050 |
| 113 | Grades 9-12 with ESE Services | (20.2327) | 1.005 | (20.3339) |
| 130 | ESOL | (34.1894) | 1.180 | (40.3435) |
| 254 | ESE Support Level 4 | (6.9004) | 3.613 | (24.9311) |
| 255 | ESE Support Level 5 | (4.4196) | 5.258 | (23.2383) |
| 300 | Career Education 9-12 | (39.6762) | 1.005 | (39.8746) |
| | Total | (139.9159) | | (182.7162) |

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

| No. | Program | Districtwide | Proposed Adjustments (1) #0031 | #0073 | Balance Forward |
|---|---|---|---|---|---|
| 101 | Basic K-3 | ..... | ..... | ..... | .0000 |
| 102 | Basic 4-8 | ..... | ..... | ..... | .0000 |
| 103 | Basic 9-12 | (87.7142) | 3.1036 | 1.6361 | (82.9745) |
| 111 | Grades K-3 with ESE Services | ..... | ..... | ..... | .0000 |
| 112 | Grades 4-8 with ESE Services | ..... | ..... | ..... | .0000 |
| 113 | Grades 9-12 with ESE Services | (20.4063) | 1.8644 | ..... | (18.5419) |
| 130 | ESOL | (1.5491) | (3.4884) | (1.6361) | (6.6736) |
| 254 | ESE Support Level 4 | (1.3813) | (1.4796) | ..... | (2.8609) |
| 255 | ESE Support Level 5 | (.8073) | ..... | (.0300) | (.8373) |
| 300 | Career Education 9-12 | (15.2250) | (.0769) | ..... | (15.3019) |
| Total | | (127.0832) | (.0769) | (.0300) | (127.1901) |

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

| No. | Brought Forward | Proposed Adjustments (1) #0084 | #0092 | #0114 | #0131 | Balance Forward |
|---|---|---|---|---|---|---|
| 101 | .0000 | 1.2878 | 2.5812 | ..... | ..... | 3.8690 |
| 102 | .0000 | 1.7400 | .8378 | ..... | ..... | 2.5778 |
| 103 | (82.9745) | ..... | ..... | 2.5372 | 12.3989 | (68.0384) |
| 111 | .0000 | .4998 | ..... | ..... | ..... | .4998 |
| 112 | .0000 | ..... | ..... | ..... | ..... | .0000 |
| 113 | (18.5419) | ..... | ..... | .4643 | .4098 | (17.6678) |
| 130 | (6.6736) | (3.0278) | (3.4190) | (2.5372) | (5.4967) | (21.1543) |
| 254 | (2.8609) | (.4998) | ..... | (.9456) | ..... | (4.3063) |
| 255 | (.8373) | ..... | ..... | .4813 | .0200 | (.3360) |
| 300 | (15.3019) | ..... | ..... | (3.6252) | (7.5690) | (26.4961) |
| Total | (127.1901) | .0000 | .0000 | (3.6252) | (.2370) | (131.0523) |

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

| No. | Brought Forward | Proposed Adjustments (1) #0471 | #0472 | #0521 | #0801 | Balance Forward |
|---|---|---|---|---|---|---|
| 101 | 3.8690 | ..... | ..... | ..... | ..... | 3.8690 |
| 102 | 2.5778 | ..... | 2.3949 | ..... | ..... | 4.9727 |
| 103 | (68.0384) | 6.7174 | ..... | 1.9630 | 2.9923 | (56.3657) |
| 111 | .4998 | ..... | ..... | ..... | ..... | .4998 |
| 112 | .0000 | 1.0001 | 3.0146 | ..... | .6672 | 4.6819 |
| 113 | (17.6678) | .1870 | ..... | ..... | .6984 | (16.7824) |
| 130 | (21.1543) | (1.8782) | (2.3949) | (1.8833) | (2.4843) | (29.7950) |
| 254 | (4.3063) | (.9996) | (3.0146) | 1.9203 | (.5002) | (6.9004) |
| 255 | (.3360) | (.5002) | ..... | (2.1700) | (1.4134) | (4.4196) |
| 300 | (26.4961) | (5.4342) | ..... | (3.5596) | (.6686) | (36.1585) |
| Total | (131.0523) | (.9077) | .0000 | (3.7296) | (.7086) | (136.3982) |

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

| No. | Brought Forward | Proposed Adjustments (1) #4321* | #4323* | #7004 | #7006 | Balance Forward |
|---|---|---|---|---|---|---|
| 101 | 3.8690 | 1.4978 | .8065 | ..... | ..... | 6.1733 |
| 102 | 4.9727 | 1.4810 | 1.6091 | ..... | .0769 | 8.1397 |
| 103 | (56.3657) | ..... | ..... | 1.7656 | 1.6847 | (52.9154) |
| 111 | .4998 | ..... | ..... | ..... | ..... | .4998 |
| 112 | 4.6819 | (1.0000) | ..... | ..... | (.0769) | 3.6050 |
| 113 | (16.7824) | ..... | ..... | (1.7656) | (1.6847) | (20.2327) |
| 130 | (29.7950) | (1.9788) | (2.4156) | ..... | ..... | (34.1894) |
| 254 | (6.9004) | ..... | ..... | ..... | ..... | (6.9004) |
| 255 | (4.4196) | ..... | ..... | ..... | ..... | (4.4196) |
| 300 | (36.1585) | ..... | ..... | ..... | (3.5177) | (39.6762) |
| Total | (136.3982) | .0000 | .0000 | .0000 | (3.5177) | (139.9159) |

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

*Charter School

| No. | | Brought Forward | Proposed Adjustments (1) #7023 | Total |
|---|---|---|---|---|
| 101 | Basic K-3 | 6.1733 | 1.0000 | 7.1733 |
| 102 | Basic 4-8 | 8.1397 | ..... | 8.1397 |
| 103 | Basic 9-12 | (52.9154) | ..... | (52.9154) |
| 111 | Grades K-3 with ESE Services | .4998 | (1.0000) | (.5002) |
| 112 | Grades 4-8 with ESE Services | 3.6050 | ..... | 3.6050 |
| 113 | Grades 9-12 with ESE Services | (20.2327) | ..... | (20.2327) |
| 130 | ESOL | (34.1894) | ..... | (34.1894) |
| 254 | ESE Support Level 4 | (6.9004) | ..... | (6.9004) |
| 255 | ESE Support Level 5 | (4.4196) | ..... | (4.4196) |
| 300 | Career Education 9-12 | (39.6762) | ..... | (39.6762) |
| Total | | (139.9159) | .0000 | (139.9159) |

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

# SCHEDULE D

## FINDINGS AND PROPOSED ADJUSTMENTS
### FULL-TIME EQUIVALENT STUDENT ENROLLMENT

**Overview**

Management is responsible for determining that the FTE student enrollment as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2015-16* issued by the DOE. Except for the material noncompliance 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 with ESE Services, ESOL, ESE Support Levels 4 and 5, and Career Education 9-12, the Pasco County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2016. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

| **Findings** | **Proposed Net Adjustments (Unweighted FTE)** |
|---|---|
| *Our examination included the July and October 2015 reporting survey periods and the February and June 2016 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2015 reporting survey period, the February 2016 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.* | |
| **Findings** | |
| **Districtwide – Electronic Attendance Documentation** | |
| 1. [Ref. 3104/7306/11406/13109/47110/47208/52107/432303] Our examination of the District's attendance records disclosed that eight of the schools in our test that utilize eSembler, an electronic attendance record keeping system, did not have adequate policies and procedures in place to ensure that adequate documentation was retained to support the students' attendance records in accordance with SBE Rule 6A-1.044(3), FAC, and the *Florida Department of Education Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook* (Handbook), pages 6-10. Specifically, the eSembler system maintained a record of attendance for each student; however, the system did not include information as to when attendance was taken and by whom. In addition, our review of *Attendance Reports* generated from eSembler disclosed that several teachers at five high schools were not taking | |

*(Finding Continues on Next Page)*

| Findings | Proposed Net Adjustments (Unweighted FTE) |
|---|---|

**Districtwide – Electronic Attendance Documentation** (Continued)

period-by-period attendance, contrary to the Handbook. We also noted that the eight schools did not consistently retain the substitute teachers' attendance records. Since we were able to verify that all but two of our test students (Findings 39 [Ref. 47106] and 41 [Ref. 47108]) were recorded as in attendance on a day that the teachers submitted attendance, we present this disclosure finding with no proposed adjustment.

.0000

**Districtwide – Reporting of Class Minutes Weekly**

2. [Ref. 101] Our examination of the District's instructional calendar disclosed that 14 schools (7 of the schools were in our test) did not provide 180 days of instruction or the 900-hour equivalent (specifically for 12th grade students in high schools) as prescribed by the *Florida Department of Education 2015-16 FTE General Instructions*, pages 1 and 2, Section 1011.60(2), Florida Statutes, and SBE Rule 6A-1.045111, FAC. Specifically, we noted that the students were released from school on May 25, 2016, which was 9 days prior to the last day of school for the rest of the student population. The early release of these students resulted in overreporting the FTE for 3,678 students (12 of the students were in our Basic test, 11 students were in our Basic with ESE Services test, 4 students were in our ESOL test, 43 students were in our ESE Support Levels 4 and 5 test, and 80 students were in our Career Education 9-12 test).

The students' FTE should have been reported based on the actual hours of instruction provided for the number of days that the schools were in session. Our recalculation of the FTE and hours of instruction disclosed that the course schedules for the above-noted 3,678 students supported between 840.75 and 892.05 of the required 900 hours of instruction (or between .9342 and .9912 total FTE) rather than 1.0000 FTE for the 2015-16 school year, resulting in a reported overstatement of 127.0832 FTE.

Accordingly, we propose the following adjustment:

| | | |
|---|---|---|
| 103 Basic 9-12 | (87.7142) | |
| 113 Grades 9-12 with ESE Services | (20.4063) | |
| 130 ESOL | (1.5491) | |
| 254 ESE Support Level 4 | (1.3813) | |
| 255 ESE Support Level 5 | (.8073) | |
| 300 Career Education 9-12 | (15.2250) | (127.0832) |
| | | (127.0832) |

| Findings | Proposed Net Adjustments (Unweighted FTE) |
|---|---|

**Districtwide – Reporting of Class Minutes Weekly** (Continued)

**Follow-up to Management's Response:**

***In his written response, the Superintendent concurred with the finding but did not agree with our calculation of instructional minutes. Specifically, he noted that the District believes the minutes associated with announcements, the pledge, and news and the time associated with seniors' school attendance during the 9 days after the last day for seniors to take exams and participation in graduation exercises and other activities should be considered instructional time. However, the District did not provide any authoritative or supporting documentation defining these specific activities as instructional time and, as such, the Department of Education will need to evaluate and make the final determination. Accordingly, our finding stands as presented.***

**Pasco High School (#0031)**

3. [Ref. 3101] The *Matrix of Services* forms for three ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

| | | |
|---|---|---|
| 113 Grades 9-12 with ESE Services | 1.4796 | |
| 254 ESE Support Level 4 | (1.4796) | .0000 |

4. [Ref. 3102] ELL Committees were not convened for four ELL students by October 1 (two students) or within 30 school days prior to the students' DEUSS anniversary dates (two students) to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We noted that the recorded DEUSS for one of the students was based on the date the student enrolled in the District rather than the date the student first entered a United States school. In addition, the English language proficiency of two of the students was not assessed within 30 school days prior to the students' DEUSS anniversary dates. We propose the following adjustment:

| | | |
|---|---|---|
| 103 Basic 9-12 | 3.0506 | |
| 130 ESOL | (3.0506) | .0000 |

5. [Ref. 3103] One Career Education 9-12 student who participated in OJT was not employed during the February 2016 reporting survey period. We propose the following adjustment:

| | | |
|---|---|---|
| 300 Career Education 9-12 | (.0769) | (.0769) |

| Findings | | Proposed Net Adjustments (Unweighted FTE) |
|---|---|---|
| **Pasco High School (#0031)** (Continued) | | |
| 6. [Ref. 3105] A portion of one ESE student's schedule was incorrectly reported in Program No. 103 (Basic 9-12). The ESE student's entire schedule should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment: | | |
| 103 Basic 9-12 | (.3848) | |
| 113 Grades 9-12 with ESE Services | .3848 | .0000 |
| 7. [Ref. 3170] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the student were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment: | | |
| 103 Basic 9-12 | .0833 | |
| 130 ESOL | (.0833) | .0000 |
| 8. [Ref. 3171/72] Two teachers taught either a Basic subject area (Ref. 3171) or Language Arts (Ref. 3172) to classes that included ELL students but had earned none of the 60 (Ref. 3171) or 180 of the 240 (Ref. 3172) in-service training points in ESOL strategies required by SBE Rule 6A-6.0907 or 6A-1.0503(4)(b)2., FAC, and the teachers' in-service training timelines. We propose the following adjustments: | | |
| Ref. 3171 | | |
| 103 Basic 9-12 | .2295 | |
| 130 ESOL | (.2295) | .0000 |
| Ref. 3172 | | |
| 103 Basic 9-12 | .1250 | |
| 130 ESOL | (.1250) | .0000 |
| | | (.0769) |
| **James W. Mitchell High School (#0073)** | | |
| 9. [Ref. 7301] One ESE student enrolled in the Hospital and Homebound Program was reported for 120 CMW of homebound instruction; however, the student received only 30 CMW of such instruction during the reporting survey period. We noted that the student's IEP indicated intermittent homebound instruction with no established schedule specified. We propose the following adjustment: | | |
| 255 ESE Support Level 5 | (.0300) | (.0300) |

| Findings | | | Proposed Net Adjustments (Unweighted FTE) |
|---|---|---|---|
| **James W. Mitchell High School (#0073)** (Continued) | | | |
| 10. [Ref. 7302] The *ELL Student Plan* (Plan) was incomplete for one ELL student as the Plan did not identify all courses that were to employ ESOL strategies. We propose the following adjustment: | | | |
| | 103 Basic 9-12 | .0967 | |
| | 130 ESOL | (.0967) | .0000 |
| 11. [Ref. 7303] 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 | .7004 | |
| | 130 ESOL | (.7004) | .0000 |
| 12. [Ref. 7304] One ELL student's English language proficiency was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment: | | | |
| | 103 Basic 9-12 | .8390 | |
| | 130 ESOL | (.8390) | .0000 |
| | | | (.0300) |
| **Double Branch Elementary School (#0084)** | | | |
| 13. [Ref. 8401] The *ELL Student Plan* (Plan) was incomplete for one ELL student as the schedule identifying the classes that were to employ ESOL strategies was not part of the Plan until February 11, 2016, which was after the October 2015 reporting survey period. We propose the following adjustment: | | | |
| | 101 Basic K-3 | .4594 | |
| | 130 ESOL | (.4594) | .0000 |
| 14. [Ref. 8402] The file for one ELL student did not contain an *ELL Student Plan* covering the reporting survey periods. We propose the following adjustment: | | | |
| | 101 Basic K-3 | .8284 | |
| | 130 ESOL | (.8284) | .0000 |
| 15. [Ref. 8403] An ELL Committee was not convened by October 1 to consider one ELL student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment: | | | |

| Findings | | Proposed Net Adjustments (Unweighted FTE) |
|---|---|---|
| **Double Branch Elementary School (#0084)** (Continued) | | |
| 102 Basic 4-8 | .8284 | |
| 130 ESOL | (.8284) | .0000 |

16. [Ref. 8404] The IEP for one ESE student was not accompanied by a *Matrix of Services* (Matrix) form and School records did not demonstrate that the prior Matrix form had been reviewed when the student's new IEP was prepared. We propose the following adjustment:

| | | |
|---|---|---|
| 111 Grades K-3 with ESE Services | .4998 | |
| 254 ESE Support Level 4 | (.4998) | .0000 |

17. [Ref. 8470/71] Two teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teachers' out-of-field status in ESOL. We propose the following adjustments:

| | | |
|---|---|---|
| Ref. 8470 | | |
| 102 Basic 4-8 | .3467 | |
| 130 ESOL | (.3467) | .0000 |
| Ref. 8471 | | |
| 102 Basic 4-8 | .5649 | |
| 130 ESOL | (.5649) | .0000 |
| | | .0000 |

**New River Elementary School (#0092)**

18. [Ref. 9201] ELL Committees for five ELL students were not convened by October 1 (three students) or within 30 school days prior to the students' DEUSS anniversary dates (two students) to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. In addition, the DEUSS for two of the students was recorded with an incorrect date and the *ELL Student Plan* (Plan) for one of the students was incomplete as the schedule identifying the classes that were to employ ESOL strategies was not part of the Plan until January 21, 2016, which was after the October 2015 reporting survey period. Also, the English language proficiency of one of the students was not timely assessed. We propose the following adjustment:

| | | |
|---|---|---|
| 101 Basic K-3 | 2.5812 | |
| 102 Basic 4-8 | .8378 | |
| 130 ESOL | (3.4190) | .0000 |
| | | .0000 |

| Findings | | | Proposed Net Adjustments (Unweighted FTE) |
|---|---|---|---|
| **Fivay High School (#0114)** | | | |
| 19. [Ref. 11401] 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: | | | |
| | 103 Basic 9-12 | 1.1185 | |
| | 130 ESOL | (1.1185) | .0000 |
| 20. [Ref. 11402] The *ELL Student Plans* (Plans) for two ELL students was incomplete as the Plans did not identify all courses that were to employ ESOL strategies. We propose the following adjustment: | | | |
| | 103 Basic 9-12 | .1600 | |
| | 130 ESOL | (.1600) | .0000 |
| 21. [Ref. 11403] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment: | | | |
| | 113 Grades 9-12 with ESE Services | .4643 | |
| | 254 ESE Support Level 4 | (.9456) | |
| | 255 ESE Support Level 5 | .4813 | .0000 |
| 22. [Ref. 11405] One or more of the following exceptions related to the timecards for 17 Career Education 9-12 students who participated in OJT: | | | |
| a. Timecards were not available at the time of our examination and could not be subsequently located. | | | |
| b. Timecards were not signed by the student's employer. | | | |
| c. Timecards were not dated; therefore, we could not validate the time worked as occurring during the reporting survey period. | | | |
| We propose the following adjustment: | | | |
| | 300 Career Education 9-12 | (3.6252) | (3.6252) |
| 23. [Ref. 11470] The newsletter notifying parents of one teacher's out-of-field status did not disclose that the teacher was out of field in ESOL. We also noted that the teacher had earned none of the 240 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503(4)(b)2., FAC, and the teacher's in-service training timeline. We propose the following adjustment: | | | |
| | 103 Basic 9-12 | .7417 | |
| | 130 ESOL | (.7417) | .0000 |

| Findings | | | Proposed Net Adjustments (Unweighted FTE) |
|---|---|---|---|
| **Fivay High School (#0114)** (Continued) | | | |
| 24. [Ref. 11471] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment: | | | |
| | 103 Basic 9-12 | .5170 | |
| | 130 ESOL | (.5170) | .0000 |
| | | | (3.6252) |
| **Zephyrhills High School (#0131)** | | | |
| 25. [Ref. 13101] The *ELL Student Plans* (Plans) for two ELL students were incomplete as the Plans did not identify all courses that were to employ ESOL strategies. We propose the following adjustment: | | | |
| | 103 Basic 9-12 | .2541 | |
| | 130 ESOL | (.2541) | .0000 |
| 26. [Ref. 13102] The *ELL Student Plan* (Plan) for one ELL student was incomplete as the schedule identifying the classes that were to employ ESOL strategies was not part of the Plan until December 29, 2015, which was after the October 2015 reporting survey period. We propose the following adjustment: | | | |
| | 103 Basic 9-12 | .3361 | |
| | 130 ESOL | (.3361) | .0000 |
| 27. [Ref. 13103] The *ELL Student Plans* (Plans) for four ELL students were either missing at the time of our examination and could not be subsequently located (one student) or were incomplete as the schedules indicating the classes that were to employ ESOL strategies were not part of the Plans (three students). Additionally, we noted that one of the students 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 | 2.6807 | |
| | 130 ESOL | (2.6807) | .0000 |
| 28. [Ref. 13104] ELL Committees were not convened for three ELL students by October 1 (two students) or within 30 school days prior to the student's DEUSS anniversary date (one student) to consider three students' continued ESOL placements | | | |

*(Finding Continues on Next Page)*

**Zephyrhills High School (#0131)** (Continued)

beyond 3 years from the students' DEUSS. We also noted that the English language proficiency of two of the students was not timely assessed, and the *ELL Student Plan* (Plan) for one of the students was incomplete as the schedule identifying the classes that were to employ ESOL strategies were not part of the Plan. We propose the following adjustment:

| | | |
|---|---|---|
| 103 Basic 9-12 | 1.4759 | |
| 130 ESOL | (1.4759) | .0000 |

29. [Ref. 13105] The schedule for one ESE student in the Hospital and Homebound Program was incorrectly reported. The student was reported for 250 CMW (or .0834 FTE) for an on-campus course and 60 CMW (or .0200 FTE) for homebound instruction; however, the student was only provided 120 CMW (or .0400 FTE) of homebound instruction. We propose the following adjustment:

| | | |
|---|---|---|
| 103 Basic 9-12 | (.0834) | |
| 255 ESE Support Level 5 | .0200 | (.0634) |

30. [Ref. 13106] For two Career Education 9-12 students who participated in OJT, we noted that the timecard for one student indicated that the student did not work during the February 2016 reporting survey period, and more work hours were reported than were supported by the other student's timecard. We propose the following adjustment:

| | | |
|---|---|---|
| 300 Career Education 9-12 | (.1736) | (.1736) |

31. [Ref. 13108] A portion of the schedule for one ESE student was incorrectly reported in Program No. 103 (Basic 9-12). The student's entire schedule should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

| | | |
|---|---|---|
| 103 Basic 9-12 | (.4098) | |
| 113 Grades 9-12 with ESE Services | .4098 | .0000 |

32. [Ref. 13170/71] The letters notifying parents of two teachers' out-of-field status did not indicate that the teachers were out of field in Reading or ESOL but stated that the teachers were out of field in Accelerated Literacy. In addition, one of the teachers was not approved by the School Board to teach out of field in Reading or ESOL (Ref. 13170). We propose the following adjustments:

| Findings | | Proposed Net Adjustments (Unweighted FTE) |
|---|---|---|
| **Zephyrhills High School (#0131)** (Continued) | | |
| Ref. 13170 | | |
| 103 Basic 9-12 | .6598 | |
| 130 ESOL | (.6598) | .0000 |
| Ref. 13171 | | |
| 103 Basic 9-12 | .0901 | |
| 130 ESOL | (.0901) | .0000 |

33. [Ref. 13172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Physical Education but taught a course that required certification in Health. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

| | | |
|---|---|---|
| 103 Basic 9-12 | 7.3954 | |
| 300 Career Education 9-12 | (7.3954) | .0000 |
| | | (.2370) |

**River Ridge High School (#0471)**

34. [Ref. 47101] Two ELL students' English language proficiencies were not assessed and ELL Committees were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

| | | |
|---|---|---|
| 103 Basic 9-12 | 1.0912 | |
| 130 ESOL | (1.0912) | .0000 |

35. [Ref. 47102] One ELL student scored proficient on the Spring 2015 Florida Standards Assessment in English Language Arts and Comprehensive English Language Learning Assessment, and an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

| | | |
|---|---|---|
| 103 Basic 9-12 | .6224 | |
| 130 ESOL | (.6224) | .0000 |

36. [Ref. 47103] The *Matrix of Services* (Matrix) form for one ESE student was incorrectly completed. Domain C had a Level 4 service marked; however, the student's IEP did not support that the student was receiving that service at that level. Specifically, the student was noted as being provided multiple therapies; however, the student's IEP

*(Finding Continues on Next Page)*

**River Ridge High School (#0471)** (Continued)

indicated weekly occupational therapy, with physical therapy on a consultation-only basis. Upon rescoring the Matrix form, the student was eligible for reporting in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

| | | |
|---|---|---|
| 112 Grades 4-8 with ESE Services | .4999 | |
| 254 ESE Support Level 4 | (.4999) | .0000 |

37. [Ref. 47104] The *Matrix of Services* (Matrix) form for one ESE student was undated; consequently, we were unable to determine whether the Matrix form had been prepared to reflect services noted in the IEP prepared on February 9, 2016. We propose the following adjustment:

| | | |
|---|---|---|
| 112 Grades 4-8 with ESE Services | .5002 | |
| 255 ESE Support Level 5 | (.5002) | .0000 |

**Follow-up to Management's Response:**

***In his written response, the Superintendent mentioned a Matrix form dated June 1, 2015; however, the Matrix form provided did not demonstrate that it had been reviewed or updated to reflect services noted in the IEP prepared on February 9, 2016. Accordingly, our finding stands as presented.***

38. [Ref. 47105] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

| | | |
|---|---|---|
| 113 Grades 9-12 with ESE Services | .4997 | |
| 254 ESE Support Level 4 | (.4997) | .0000 |

39. [Ref. 47106] Two ESE students in our ESE Support Levels 4 and 5 test were incorrectly reported. One student, who was alternately assigned to on-campus and homebound instruction, should have been reported for the actual CMW provided (612 CMW or .2040 FTE), but was reported for the student's scheduled CMW (765 CMW or .2550 FTE). The other student was not in attendance at school during the October 2015 reporting survey period. We propose the following adjustment:

| | | |
|---|---|---|
| 113 Grades 9-12 with ESE Services | (.3127) | (.3127) |

40. [Ref. 47108] One Basic student was not in attendance during the February 2016 reporting survey period. We propose the following adjustment:

| Findings | | Proposed Net Adjustments (Unweighted FTE) |
|---|---|---|
| **River Ridge High School (#0471)** (Continued) | | |
| 103 Basic 9-12 | (.4250) | (.4250) |

41. [Ref. 47109] The timecard for one Career Education 9-12 student who participated in OJT was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

| | | |
|---|---|---|
| 300 Career Education 9-12 | (.1700) | (.1700) |

42. [Ref. 47170] One teacher taught Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

| | | |
|---|---|---|
| 103 Basic 9-12 | .1646 | |
| 130 ESOL | (.1646) | .0000 |

43. [Ref. 47171/72] Two teachers were approved by the School Board in a prior year to teach out of field in Technology Education; however, the teachers had earned none of the six college credits or the equivalent toward the appropriate certification required by SBE Rule 6A-1.0503, FAC, and the teachers' training timeline. We propose the following adjustments:

| | | |
|---|---|---|
| Ref. 47171 | | |
| 103 Basic 9-12 | 2.5927 | |
| 300 Career Education 9-12 | (2.5927) | .0000 |
| Ref. 47172 | | |
| 103 Basic 9-12 | 2.6715 | |
| 300 Career Education 9-12 | (2.6715) | .0000 |
| | | (.9077) |

**River Ridge Middle School (#0472)**

44. [Ref. 47201] An ELL Committee was not convened for one ELL student by October 1 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

| | | |
|---|---|---|
| 102 Basic 4-8 | .8398 | |
| 130 ESOL | (.8398) | .0000 |

| Findings | | Proposed Net Adjustments (Unweighted FTE) |
|---|---|---|

**River Ridge Middle School (#0472)** (Continued)

45. [Ref. 47202] One ELL student's English language proficiency was not assessed and an ELL Committee was not convened to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We also noted that the *ELL Student Plan* (Plan) was incomplete as the schedule identifying the classes that were to employ ESOL strategies was not part of the Plan until December 29, 2015, which was after the October 2015 reporting survey period. We propose the following adjustment:

| | | |
|---|---|---|
| 102 Basic 4-8 | .3284 | |
| 130 ESOL | (.3284) | .0000 |

46. [Ref. 47203] The ELL Committee did not document that at least two of the five criteria specified in SBE Rule 6A-6.0902(2)(a)3., FAC, were met when recommending one ELL student's continued ESOL placement. We propose the following adjustment:

| | | |
|---|---|---|
| 102 Basic 4-8 | .8272 | |
| 130 ESOL | (.8272) | .0000 |

47. [Ref. 47205] The *Matrix of Services* (Matrix) forms for two ESE students were undated; consequently, we were unable to determine whether the Matrix forms had been prepared prior to the October 2015 reporting survey period. We also noted that one of the students was not reported in accordance with the student's Matrix form. We propose the following adjustment:

| | | |
|---|---|---|
| 112 Grades 4-8 with ESE Services | .9996 | |
| 254 ESE Support Level 4 | (.9996) | .0000 |

48. [Ref. 47206] For two ESE students, the file did not contain a *Matrix of Services* (Matrix) form, or the IEP was not accompanied by a Matrix form and School records did not demonstrate that the prior Matrix form had been reviewed when the student's new IEP was prepared. We propose the following adjustment:

| | | |
|---|---|---|
| 112 Grades 4-8 with ESE Services | 1.4998 | |
| 254 ESE Support Level 4 | (1.4998) | .0000 |

49. [Ref. 47207] The IEP for one ESE student evidenced handwritten, dated changes in the frequency and location of services; however, the *Matrix of Services* (Matrix) form did not demonstrate that the Matrix form was reviewed or updated when these changes occurred. We propose the following adjustment:

| | | |
|---|---|---|
| 112 Grades 4-8 with ESE Services | .5152 | |
| 254 ESE Support Level 4 | (.5152) | .0000 |

| Findings | Proposed Net Adjustments (Unweighted FTE) |
|---|---|

**River Ridge Middle School (#0472)** (Continued)

**Follow-up to Management's Response:**

***In his written response, the Superintendent indicated that the IEP was amended on February 5, 2016, to reflect a change in services and the Matrix form was modified on March 9, 2016. The point of our finding is that the Matrix form was not updated at the time the IEP was amended and the update occurred after the February reporting survey period. Accordingly, our finding stands as presented.***

50. [Ref. 47270] The letter notifying parents of one teacher's out-of-field status was dated October 2015, and did not indicate that the teacher was out of field in ESOL. We also noted that the teacher had earned only 240 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503(4)(b)2., FAC, and the teacher's in-service training timeline. We propose the following adjustment:

| | | |
|---|---|---|
| 102 Basic 4-8 | .1598 | |
| 130 ESOL | (.1598) | .0000 |

51. [Ref. 47271] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

| | | |
|---|---|---|
| 102 Basic 4-8 | .2397 | |
| 130 ESOL | (.2397) | .0000 |
| | | .0000 |

**Hudson High School (#0521)**

52. [Ref. 52170] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. Since the students involved are cited in Findings 57 and 58 (Ref. 52102/52103), we present this disclosure finding with no proposed adjustment.

.0000

| Findings | | Proposed Net Adjustments (Unweighted FTE) |
|---|---|---|
| **Hudson High School (#0521)** (Continued) | | |
| 53. [Ref. 52172] The newsletter notifying the parents of one teacher's out-of-field status in ESOL was dated October 2015; consequently, we were unable to determine whether the notification was made prior to the October 2015 reporting survey period. Since the student involved is cited in Finding 58 (Ref. 52103), we present this disclosure finding with no proposed adjustment: | | .0000 |
| 54. [Ref. 52101] An ELL Committee was not convened for one ELL student to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. In addition, we noted that the student's DEUSS was recorded as August 24, 2015; however, the student's file included documentation of the student's enrollment in a Florida school in 2011. We propose the following adjustment: | | |
| 103 Basic 9-12 | .7796 | |
| 130 ESOL | (.7796) | .0000 |
| 55. [Ref. 52102] One ELL student's English language proficiency was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment: | | |
| 103 Basic 9-12 | .3985 | |
| 130 ESOL | (.3985) | .0000 |
| 56. [Ref. 52103] The *ELL Student Plan* (Plan) for one ELL student was incomplete as the Plan did not identify the courses that were to employ ESOL strategies. We propose the following adjustment: | | |
| 103 Basic 9-12 | .5516 | |
| 130 ESOL | (.5516) | .0000 |
| 57. [Ref. 52104] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment: | | |
| 254 ESE Support Level 4 | 2.0000 | |
| 255 ESE Support Level 5 | (2.0000) | .0000 |
| 58. [Ref. 52105] Two ESE students in the October 2015 and February 2016 reporting survey periods enrolled in the Hospital and Homebound Program were reported for more homebound instruction (1,880 CMW or .4600 FTE) than was provided (870 CMW or .2900 FTE) during the reporting survey periods. We propose the following adjustment: | | |

| Findings | | Proposed Net Adjustments (Unweighted FTE) |
|---|---|---|
| **Hudson High School (#0521)** (Continued) | | |
| 255 ESE Support Level 5 | (.1700) | (.1700) |

59. [Ref. 52106] One or more of the following exceptions related to the timecards for 20 Career Education 9-12 students who participated in OJT:

a. More work hours were reported than were supported by the students' timecards.

b. Timecards were not available at the time of our examination and could not be subsequently located.

c. Timecards were not signed by the students' employers.

d. Timecards were not clearly dated; consequently, we could not determine that the hours worked were within the reporting survey period.

We propose the following adjustment:

| | | |
|---|---|---|
| 300 Career Education 9-12 | (3.5596) | (3.5596) |

60. [Ref. 52171/73] The newsletter notifying parents of two teachers' out-of-field status in ESOL (Ref. 52171) or English (Ref. 52173) was dated October 2015; consequently, we were unable to determine whether the notification was made prior to the October 2015 reporting survey period. We propose the following adjustments:

| | | |
|---|---|---|
| Ref. 52171 | | |
| 103 Basic 9-12 | .1536 | |
| 130 ESOL | (.1536) | .0000 |
| Ref. 52173 | | |
| 103 Basic 9-12 | .0797 | |
| 254 ESE Support Level 4 | (.0797) | .0000 |
| | | (3.7296) |

**Land O'Lakes High School (#0801)**

61. [Ref. 80101] 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 | .5080 | |
| 113 Grades 9-12 with ESE Services | (.5080) | .0000 |

| Findings | | | Proposed Net Adjustments (Unweighted FTE) |
|---|---|---|---|
| **Land O'Lakes High School (#0801)** (Continued) | | | |
| 62. [Ref. 80102] The *ELL Student Plan* (Plan) for one ELL student was incomplete as the schedule identifying the classes that were to employ ESOL strategies was not part of the Plan until February 26, 2016, which was after the February 2016 reporting survey period. We propose the following adjustment: | | | |
| | 103 Basic 9-12 | .3280 | |
| | 130 ESOL | (.3280) | .0000 |
| 63. [Ref. 80103] The file for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment: | | | |
| | 103 Basic 9-12 | .8362 | |
| | 130 ESOL | (.8362) | .0000 |
| 64. [Ref. 80104] 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: | | | |
| | 103 Basic 9-12 | 1.1561 | |
| | 130 ESOL | (1.1561) | .0000 |
| 65. [Ref. 80105] The course schedules for five ESE students were incorrectly reported. The students were reported in Program Nos. 254 or 255 (ESE Support Levels 4 and 5) based on their enrollment in the Hospital and Homebound Program (four students) or instruction in the home (one student). However, the students were receiving online virtual instruction (Reach) and this instruction was provided in a group setting and not face-to-face or on an individual basis. Thus, the instruction, whether at school or at the home, should have been reported in Program No. 112 or 113 (Grades 4-8 and Grades 9-12 with ESE Services). We propose the following adjustment: | | | |
| | 112 Grades 4-8 with ESE Services | .6672 | |
| | 113 Grades 9-12 with ESE Services | 1.0664 | |
| | 254 ESE Support Level 4 | (.5002) | |
| | 255 ESE Support Level 5 | (1.2334) | .0000 |
| 66. [Ref. 80106] The teacher contact logs for one ESE student enrolled in the Hospital and Homebound Program were not available at the time of our examination and could not be subsequently located. We propose the following adjustment: | | | |
| | 255 ESE Support Level 5 | (.0400) | (.0400) |

| Findings | | Proposed Net Adjustments (Unweighted FTE) |
|---|---|---|

**Land O'Lakes High School (#0801)** (Continued)

67. [Ref. 80107] The *Hospital/Homebound Medical Report* form supporting one ESE student's placement in the Hospital and Homebound Program expired prior to the October 2015 reporting survey period. We propose the following adjustment:

| | | |
|---|---|---|
| 113 Grades 9-12 with ESE Services | .1400 | |
| 255 ESE Support Level 5 | (.1400) | .0000 |

68. [Ref. 80109] 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. We propose the following adjustment:

| | | |
|---|---|---|
| 300 Career Education 9-12 | (.2220) | (.2220) |

69. [Ref. 80110] The timecards for four Career Education 9-12 students who participated in OJT did not specify the dates of the time worked; consequently, we were unable to determine if the work hours noted supported the students' reported time in OJT during the reported survey periods. We propose the following adjustment:

| | | |
|---|---|---|
| 300 Career Education 9-12 | (.4466) | (.4466) |

70. [Ref. 80170] One teacher taught Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teacher's out-of-field status in ESOL. Additionally, the teacher had earned none of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503(4)(b)2., FAC, and the teacher's in-service training timeline. We propose the following adjustment:

| | | |
|---|---|---|
| 103 Basic 9-12 | .1640 | |
| 130 ESOL | (.1640) | .0000 |
| | | (.7086) |

**Athenian Academy of Pasco County (#4321) Charter School**

71. [Ref. 432103] Our examination of the School's procedures involving the electronic attendance record keeping system (Schoology) disclosed that there were not adequate policies and procedures in place to ensure that documentation was retained to support student attendance records in accordance with SBE Rule 6A-1.044(3), FAC, and the *Florida*

*(Finding Continues on Next Page)*

**Athenian Academy of Pasco County (#4321) Charter School** (Continued)

*Department of Education Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 6-10. The School no longer utilizes Schoology; therefore, the electronic data that logged when attendance was taken and by whom was no longer readily accessible. School records did not demonstrate that School administrators ensured that teachers submitted attendance timely or that substitute teachers' manual attendance records were retained. As Schoology defaults to present, the failure to ensure that all teachers are taking attendance can lead to reporting absent students as in attendance.

Despite the above-noted issues, the School contacted the software vendor who was able to provide additional attendance documentation from the historical system data logs, identifying the teachers who recorded attendance and the time of such recording. We reviewed this log and performed a comparison with what was recorded in TERMS and found the information generally agreed. Thus, we were able to validate that each of our test students were in attendance for at least 1 day during the reporting survey periods. Accordingly, we present this disclosure finding with no proposed adjustment.

.0000

72. [Ref. 432101] The file for one ESE student did not contain an EP covering the 2015-16 school year. We propose the following adjustment:

| | | |
|---|---|---|
| 102 Basic 4-8 | 1.0000 | |
| 112 Grades 4-8 with ESE Services | (1.0000) | .0000 |

73. [Ref. 432102] The *ELL Student Plans* (Plans) for five ELL students were incomplete as the schedules identifying the classes that were to employ ESOL strategies were not part of the Plans until after the October 2015 reporting survey period and two of the students' Plans in the February 2016 reporting survey period did not identify all courses that were to employ ESOL strategies. In addition, an ELL Committee was not convened by October 1 to consider one of the student's continued ESOL placement beyond 3 years from the student's DEUSS and the file for one of the students did not contain evidence that the parents were notified of their child's ESOL placement. We propose the following adjustment:

| | | |
|---|---|---|
| 101 Basic K-3 | 1.4978 | |
| 102 Basic 4-8 | .4810 | |
| 130 ESOL | (1.9788) | .0000 |
| | | .0000 |

| Findings | | | Proposed Net Adjustments (Unweighted FTE) |
|---|---|---|---|
| **Imagine School at Land O'Lakes (#4323) Charter School** | | | |
| 74. [Ref. 432301] ELL Committees for two ELL students were not convened by October 1 to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment: | | | |
| | 102 Basic 4-8 | 1.2759 | |
| | 130 ESOL | (1.2759) | .0000 |
| 75. [Ref. 432302] The *ELL Student Plan* (Plan) for one ELL student was incomplete as the schedule identifying the classes that were to employ ESOL strategies was not part of the Plan until October 29, 2015, which was after the October 2015 reporting survey period. We propose the following adjustment: | | | |
| | 101 Basic K-3 | .4253 | |
| | 130 ESOL | (.4253) | .0000 |
| 76. [Ref. 432370] One teacher taught Primary Language Arts to classes that included an ELL student but was not properly certified to teach ELL students and was not approved by the Charter School Board to teach such students out of field. We also noted that the parents of the student were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment: | | | |
| | 101 Basic K-3 | .3812 | |
| | 130 ESOL | (.3812) | .0000 |
| 77. [Ref. 432371] The parents of a student taught by one out-of-field teacher were not notified of the teacher's out-of-field status in ESOL. We also noted that the teacher had earned only 60 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503(4)(b)2., FAC, and the teacher's in-service training timeline. We propose the following adjustment: | | | |
| | 102 Basic 4-8 | .1666 | |
| | 130 ESOL | (.1666) | .0000 |
| 78. [Ref. 432372] One teacher taught a Basic subject area class that included an ELL student 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 | .1666 | |
| | 130 ESOL | (.1666) | .0000 |
| | | | .0000 |

| Findings | | Proposed Net Adjustments (Unweighted FTE) |
|---|---|---|
| **Pasco eSchool-Virtual Franchise (#7004)** | | |
| 79. [Ref. 700401] The IEP for one virtual education 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 | .0704 | |
| 113 Grades 9-12 with ESE Services | (.0704) | .0000 |
| 80. [Ref. 700402] The course schedule for one virtual education ESE student incorrectly included a portion of the student's instructional time in Program No. 103 (Basic 9-12). The ESE student's entire schedule should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment: | | |
| 103 Basic 9-12 | (.1541) | |
| 113 Grades 9-12 with ESE Services | .1541 | .0000 |
| 81. [Ref. 700470] One virtual education teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Physical Education but taught a course that also required certification in Health or Family and Consumer Science. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment: | | |
| 103 Basic 9-12 | 1.8493 | |
| 113 Grades 9-12 with ESE Services | (1.8493) | .0000 |
| | | .0000 |
| **Pasco Virtual Instruction (Course Offerings) (#7006)** | | |
| 82. [Ref. 700601] The EP for one virtual education student enrolled in the Gifted Program indicated that ESE services were not needed during the reporting survey periods. We propose the following adjustment: | | |
| 102 Basic 4-8 | .0769 | |
| 112 Grades 4-8 with ESE Services | (.0769) | .0000 |
| 83. [Ref. 700602] The timecards were not available at the time of our examination and could not be subsequently located for 15 virtual Career Education 9-12 students who participated in OJT. We propose the following adjustment: | | |
| 300 Career Education 9-12 | (3.3612) | (3.3612) |

| Findings | | Proposed Net Adjustments (Unweighted FTE) |
|---|---|---|
| **Pasco Virtual Instruction (Course Offerings) (#7006)** (Continued) | | |
| 84. [Ref. 700603] The timecards for two virtual Career Education 9-12 students who participated in OJT disclosed that one student's timecard was not signed by the student's employer, and the timecard for the other student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment: | | |
| 300 Career Education 9-12 | (.1565) | (.1565) |
| 85. [Ref. 700670/71] Two virtual education teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers were certified in Hearing Impaired but taught a course that also required an American Sign Language endorsement. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments: | | |
| Ref. 700670 | | |
| 103 Basic 9-12 | .0758 | |
| 113 Grades 9-12 with ESE Services | (.0758) | .0000 |
| Ref. 700671 | | |
| 103 Basic 9-12 | 1.6089 | |
| 113 Grades 9-12 with ESE Services | (1.6089) | .0000 |
| | | (3.5177) |
| **Pasco Virtual Instruction Program (District Provided) (#7023)** | | |
| 86. [Ref. 702301] The EP for one virtual education student enrolled in the Gifted Program was prepared on March 7, 2016, which was after the October 2015 and February 2016 reporting survey periods. We propose the following adjustment: | | |
| 101 Basic K-3 | 1.0000 | |
| 111 Grades K-3 with ESE Services | (1.0000) | .0000 |
| | | .0000 |
| **Proposed Net Adjustment** | | **(139.9159)** |

## RECOMMENDATIONS AND REGULATORY CITATIONS
### FULL-TIME EQUIVALENT STUDENT ENROLLMENT

### RECOMMENDATIONS

We recommend that Pasco County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in membership and in attendance at least 1 day of the reporting survey period are reported for FEFP funding and documentation is retained to support this reporting; (2) the English language proficiency of students being considered for continuation of their ESOL placements (beyond the 3-year base period) is timely assessed and ELL Committees are timely convened subsequent to these assessments; (3) ELL students are not reported for more than the 6-year period allowed for State funding of ESOL; (4) *ELL Student Plans* are timely prepared, include the students' course schedules that identify all courses that are to employ ESOL strategies, and are retained in the students' files; (5) the DEUSS for ELL students is accurately recorded; (6) ELL student files are readily available and contain proper documentation to support the students' ESOL reporting; (7) parents are timely notified of their children's ESOL placements; (8) students assessed as English proficient are exited from the ESOL Program or retained in ESOL based on the placement recommendations of ELL Committees that have documented at least two of the criteria specified in SBE Rule 6A-6.0902(2)(a)3., FAC; (9) ESE students are reported in accordance with the students' *Matrix of Services* forms that are properly scored, timely completed, dated, and maintained in the students' files; (10) there is evidence that the *Matrix of Services* forms have been reviewed or updated when students' IEPs are reviewed or updated to ensure that the *Matrix of Services* forms accurately reflect the IEP services in effect during the reporting survey period; (11) ESE students reported for homebound and online instruction are reported in the appropriate programs related to that specific instruction and the students' online and homebound instructional schedules are clearly indicated on the students' IEPs and supported by the online activity logs and homebound teachers' contact logs; (12) physicians' statements covering the reporting survey period are on file to support each student's placement in the Hospital and Homebound Program; (13) students' course schedules, particularly for ESE students, are reported in the correct FEFP Programs; (14) IEPs or EPs are timely completed and demonstrate the participation of all required members; (15) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, properly dated, signed, and retained in readily-accessible files; (16) 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: (17) parents are timely notified when their children are assigned to teachers teaching out of field and the notifications indicate the teachers' out-of-field subject areas; (18) out-of-field teachers earn the college credit or in-service training points required by SBE Rule 6A-1.0503(4)(b)1., 2., or 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines; (19) schools that utilize electronic attendance record keeping systems maintain a log that includes sufficient information to ascertain when and by whom attendance data was entered, changed, or deleted; (20) substitute teachers' manual attendance records are signed and dated by the substitute teachers and are retained; (21) teachers' attendance taking is monitored to ensure that attendance is timely recorded and documentation of the

teachers who submitted attendance is retained; and (22) students are reported for FTE based on the hours of instruction provided as determined by the instructional minutes indicated on each school's bell schedule for the number of days of instruction as documented on the District's calendar.

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

## REGULATORY CITATIONS

**Reporting**

Section 1007.271(21), Florida Statutes, *Dual Enrollment Programs*
Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*
Section 1011.61, Florida Statutes, *Definitions*
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*
SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*
SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*
*FTE General Instructions 2015-16*

**Attendance**

Section 1003.23, Florida Statutes, *Attendance Records and Reports*
SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*
SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*
*FTE General Instructions 2015-16*
*Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*

**ESOL**

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*
Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*
SBE Rule 6A-6.0901, FAC, *Definitions Which Apply to Programs for English Language Learners*
SBE Rule 6A-6.0902, FAC, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*
SBE Rule 6A-6.09021, FAC, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*
SBE Rule 6A-6.09022, FAC, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*
SBE Rule 6A-6.0903, FAC, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*
SBE Rule 6A-6.09031, FAC, *Post Reclassification of English Language Learners (ELLs)*
SBE Rule 6A-6.0904, FAC, *Equal Access to Appropriate Instruction for English Language Learners*

**Career Education On-The-Job Attendance**

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

**Career Education On-The-Job Funding Hours**

*FTE General Instructions 2015-16*

**Exceptional Education**

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*
SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*
SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*
SBE Rule 6A-6.0312, FAC, *Course Modifications for Exceptional Students*
SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*
SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*
SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*
SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities*
*Matrix of Services Handbook (2015 Edition)*

**Teacher Certification**

Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*
Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*
SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*
SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*
SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*
SBE Rule 6A-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

**Virtual Education**

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

**Charter Schools**

Section 1002.33, Florida Statutes, *Charter Schools*

# NOTES TO SCHEDULES

## NOTE A – SUMMARY
## FULL-TIME EQUIVALENT STUDENT ENROLLMENT

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 84 schools other than charter schools, 9 charter schools, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2016, State funding totaling $288.4 million was provided through the FEFP to the District for the District-reported 69,611.11 unweighted FTE as recalibrated, which included 3,521.86 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

### 2. FEFP

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

### 3. FTE Student Enrollment

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

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

**4. Recalibration of FTE to 1.0**

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

**5. Calculation of FEFP Funds**

The amount of State and local FEFP funds is calculated by the 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 2015-16 school year were conducted during and for the following weeks: survey period one was performed for July 6 through 10, 2015; survey period two was performed for October 12 through 16, 2015; survey period three was performed for February 8 through 12, 2016; and survey period four was performed for June 13 through 17, 2016.

**7. Educational Programs**

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

## 8. Statutes and Rules

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

Chapter 1000, Florida Statutes, *K-20 General Provisions*
Chapter 1001, Florida Statutes, *K-20 Governance*
Chapter 1002, Florida Statutes, *Student and Parental Rights and Educational Choices*
Chapter 1003, Florida Statutes, *Public K-12 Education*
Chapter 1006, Florida Statutes, *Support for Learning*
Chapter 1007, Florida Statutes, *Articulation and Access*
Chapter 1010, Florida Statutes, *Financial Matters*
Chapter 1011, Florida Statutes, *Planning and Budgeting*
Chapter 1012, Florida Statutes, *Personnel*
SBE Rules, Chapter 6A-1, FAC, *Finance and Administration*
SBE Rules, Chapter 6A-4, FAC, *Certification*
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

## NOTE B – TESTING FTE STUDENT ENROLLMENT

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment as reported under the FEFP to the DOE for the fiscal year ended June 30, 2016. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP. The following schools were selected for testing:

| | School | Findings |
|---|---|---|
| | Districtwide – Electronic Attendance Documentation | 1 |
| | Districtwide – Reporting of Class Minutes Weekly | 2 |
| 1. | Pasco High School | 3 through 8 |
| 2. | James W. Mitchell High School | 9 through 12 |
| 3. | Double Branch Elementary School | 13 through 17 |
| 4. | New River Elementary School | 18 |
| 5. | Fivay High School | 19 through 24 |
| 6. | Zephyrhills High School | 25 through 33 |
| 7. | River Ridge High School | 34 through 43 |
| 8. | River Ridge Middle School | 44 through 51 |
| 9. | Hudson High School | 52 through 60 |
| 10. | Land O'Lakes High School | 61 through 70 |
| 11. | Athenian Academy of Pasco County* | 71 through 73 |
| 12. | Imagine School at Land O'Lakes* | 74 through 78 |
| 13. | Pasco eSchool-Virtual Franchise | 79 through 81 |
| 14. | Pasco Virtual Instruction (Course Offerings) | 82 through 85 |
| 15. | Pasco Virtual Instruction Program (District Provided) | 86 |

* Charter School

# AUDITOR GENERAL
## STATE OF FLORIDA

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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 Pasco County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2015-16* issued by the Department of Education.

***Management's Responsibility for Compliance***

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

***Auditor's Responsibility***

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

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

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

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

***Opinion***

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Pasco County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016.

**Other Reporting Required by *Government Auditing Standards***

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses[7] in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

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

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

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

**Purpose of this Report**

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
December 13, 2017

# SCHEDULE F

## POPULATIONS, TEST SELECTION, AND TEST RESULTS
### STUDENT TRANSPORTATION

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

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2016. (See NOTE B.) The population of vehicles (1,020) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2015 and February and June 2016 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (74,861) consisted of the total number of students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

| Ridership Category | Number of Students Transported |
|---|---|
| Teenage Parents and Infants | 146 |
| Hazardous Walking | 4,599 |
| IDEA – PK through Grade 12, Weighted | 2,854 |
| All Other FEFP Eligible Students | 67,262 |
| Total | 74,861 |

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of DIT, if any, are not included in our error-rate determination.

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 314 of 655 students in our student transportation test.[8]

[8] For student transportation, the material noncompliance is composed of Findings 4, 8, 9, 11, 12, 13, 14, and 15 on *SCHEDULE G*.

Our examination results are summarized below:

| Description | Students With Exceptions | Students Proposed Net Adjustment |
|---|---|---|
| Our tests included 655 of the 74,861 students reported as being transported by the District. | 314 | (272) |
| In conjunction with our general tests of student transportation, we identified certain issues related to 3,613 additional students. | 3,613 | (3,536) |
| Total | 3,927 | (3,808) |

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**

Management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *Student Transportation General Instructions 2015-16* issued by the DOE. Except for the material noncompliance involving the students' reported ridership classification or eligibility for State transportation funding, the Pasco County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2016. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

| Findings | Students Transported Proposed Net Adjustments |
|---|---|
| *Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2015 reporting survey periods and the February and June 2016 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (i.e., once for the October 2015 reporting survey period and once for the February 2016 reporting survey period) will be presented in our Findings as two test students.* | |
| 1. [Ref. 51] Our general tests disclosed that the District records did not evidence the actual number of buses in operation during the October 2015 and February 2016 reporting survey periods. A detailed listing of bus numbers to account for the specific buses in operation was not maintained for any of the reporting survey periods, and in many instances, the bus drivers' reports did not clearly indicate the specific number assigned to the bus. In addition, bus numbers when available could not always be tied to specific bus drivers and bus drivers were assigned to routes that represented multiple bus numbers. Transportation department personnel were unable to establish the actual buses that were in operation during the reporting survey periods. We present this disclosure finding with no proposed adjustment. | 0 |

| Findings | | Students Transported Proposed Net Adjustments |
|---|---|---|
| 2. [Ref. 65] Our review of student ridership disclosed that 105 students reported on two buses transporting students to or from Athenian Academy of Pasco County were not reported to the DOE during the October 2015 reporting survey period. We reviewed the documentation provided for these students and noted that 103 of the students appeared to live 2 miles or more from the School and were marked as riding buses during the reporting survey period; however, since the students were not reported to the DOE, the students' records were not validated through the DOE's edit process. As such, the final resolution of this finding and any applicable adjustment in State transportation funding for the District's underreporting rests with the DOE. We present this disclosure finding with no proposed adjustment. | | 0 |
| 3. [Ref. 52] Our general tests disclosed that 69 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 were not the children of students enrolled in a Teenage Parent Program; consequently, the students were not eligible for State transportation funding. We propose the following adjustments: | | |
| **October 2015 Survey** | | |
| 90 Days in Term | | |
| All Other FEFP Eligible Students | (35) | |
| **February 2016 Survey** | | |
| 90 Days in Term | | |
| All Other FEFP Eligible Students | (34) | (69) |
| 4. [Ref. 53] Our general tests disclosed that 3,492 students (241 students were in our test) were incorrectly reported for State transportation funding. Documentation provided by District staff disclosed that the students were not IDEA students enrolled for ESY services or students enrolled in a nonresidential Department of Juvenile Justice Program; consequently, the students were not eligible for State transportation funding in the summer surveys. We propose the following adjustments: | | |
| **July 2015 Survey** | | |
| 41 Days in Term | | |
| All Other FEFP Eligible Students | (3) | |
| 32 Days in Term | | |
| All Other FEFP Eligible Students | (2) | |

| Findings | Students Transported Proposed Net Adjustments |
|---|---|
| 17 Days in Term | |
| All Other FEFP Eligible Students | (17) |
| 16 Days in Term | |
| Hazardous Walking | (124) |
| IDEA - PK through Grade 12, Weighted | (15) |
| All Other FEFP Eligible Students | (643) |
| 14 Days in Term | |
| Hazardous Walking | (2) |
| IDEA - PK through Grade 12, Weighted | (1) |
| All Other FEFP Eligible Students | (27) |
| 12 Days in Term | |
| Hazardous Walking | (6) |
| IDEA - PK through Grade 12, Weighted | (4) |
| All Other FEFP Eligible Students | (218) |
| 11 Days in Term | |
| All Other FEFP Eligible Students | (11) |
| 10 Days in Term | |
| All Other FEFP Eligible Students | (20) |
| 8 Days in Term | |
| All Other FEFP Eligible Students | (14) |
| 7 Days in Term | |
| All Other FEFP Eligible Students | (19) |
| 6 Days in Term | |
| IDEA - PK through Grade 12, Weighted | (1) |
| All Other FEFP Eligible Students | (18) |
| 5 Days in Term | |
| IDEA - PK through Grade 12, Weighted | (1) |
| All Other FEFP Eligible Students | (46) |
| 4 Days in Term | |
| All Other FEFP Eligible Students | (17) |
| 2 Days in Term | |
| Hazardous Walking | (4) |
| IDEA - PK through Grade 12, Weighted | (10) |
| All Other FEFP Eligible Students | (392) |

| Findings | | Students Transported Proposed Net Adjustments |
|---|---|---|
| **June 2016 Survey** | | |
| 8 Days in Term | | |
| Hazardous Walking | (103) | |
| IDEA - PK through Grade 12, Weighted | (18) | |
| All Other FEFP Eligible Students | (1,721) | |
| 6 Days in Term | | |
| All Other FEFP Eligible Students | (35) | (3,492) |

5. [Ref. 54] Our general tests disclosed that 34 students were incorrectly reported for State transportation funding. The students were transported home on bus routes serving only those students attending after-school tutoring activities. We propose the following adjustment:

| | | |
|---|---|---|
| **February 2016 Survey** | | |
| 90 Days in Term | | |
| All Other FEFP Eligible Students | (34) | (34) |

6. [Ref. 55] Our general tests disclosed that 17 students were incorrectly reported for 36 DIT rather than 90 DIT, in accordance with the District's instructional calendar. We propose the following adjustments:

| | | |
|---|---|---|
| **February 2016 Survey** | | |
| 90 Days in Term | | |
| All Other FEFP Eligible Students | 17 | |
| 36 Days in Term | | |
| All Other FEFP Eligible Students | (17) | 0 |

7. [Ref. 56] Our general tests disclosed that 20 students were incorrectly reported for State transportation funding based on being transported from center to center. The students were not attending ESE, Career and Technical Education, or Dual-Enrollment Programs, which are the only center-to-center programs eligible for State transportation funding. We propose the following adjustments:

| | | |
|---|---|---|
| **October 2015 Survey** | | |
| 90 Days in Term | | |
| All Other FEFP Eligible Students | (10) | |
| **February 2016 Survey** | | |
| 90 Days in Term | | |
| All Other FEFP Eligible Students | (10) | (20) |

**Findings** | **Students Transported Proposed Net Adjustments**

8. [Ref. 57] Our general tests disclosed that seven students (one student was in our test) were incorrectly reported for State transportation funding. The students were receiving instruction at a juvenile detention center (three students) or were home education students receiving virtual instruction at home (four students); therefore, the students should not have been reported for State transportation funding. We also noted that District records did not demonstrate the reporting of one student in the Teenage Parents and Infants ridership category. We propose the following adjustments:

| | | |
|---|---|---|
| **October 2015 Survey** | | |
| 90 Days in Term | | |
| Teenage Parents and Infants | (1) | |
| All Other FEFP Eligible Students | (5) | |
| **February 2016 Survey** | | |
| 90 Days in Term | | |
| All Other FEFP Eligible Students | (1) | (7) |

9. [Ref. 58] Our general tests disclosed that 28 students (1 student was in our test) were incorrectly reported for State transportation funding. Eleven students were reported on routes for which bus driver reports were not available at the time of our examination and could not be subsequently located, and 17 students were not marked as riding the bus. We also noted that one of the students who was reported in the Teenage Parents and Infants ridership category was not enrolled in a Teenage Parent Program. We propose the following adjustments:

| | | |
|---|---|---|
| **October 2015 Survey** | | |
| 90 Days in Term | | |
| Teenage Parents and Infants | (6) | |
| All Other FEFP Eligible Students | (19) | |
| **February 2016 Survey** | | |
| 90 Days in Term | | |
| All Other FEFP Eligible Students | (3) | (28) |

**Follow-up to Management's Response:**

***In connection with his response, the Superintendent provided documentation to support the one student's enrollment in a Teenage Parent Program.***

10. [Ref. 59] The number of DIT was incorrectly reported for five PK students. The students were reported for 90 DIT; however, the students' individual schedules supported 36 or 54 DIT. We propose the following adjustments:

| Findings | | Students Transported Proposed Net Adjustments |
|---|---|---|
| **October 2015 Survey** | | |
| 90 Days in Term | | |
| IDEA - PK through Grade 12, Weighted | (4) | |
| 54 Days in Term | | |
| IDEA - PK through Grade 12, Weighted | 2 | |
| 36 Days in Term | | |
| IDEA - PK through Grade 12, Weighted | 2 | |
| **February 2016 Survey** | | |
| 90 Days in Term | | |
| IDEA - PK through Grade 12, Weighted | (1) | |
| 36 Days in Term | | |
| IDEA - PK through Grade 12, Weighted | 1 | 0 |

11. [Ref. 60] Eighteen students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. Seventeen students lived less than 2 miles from their assigned school; however, we determined that 4 of the students were eligible for reporting in the Hazardous Walking ridership category and 13 of the students were not otherwise eligible for State transportation funding. The IEP for the remaining student indicated that the student met at least one of the five criteria required for reporting in a weighted ridership category; thus, the student was eligible for reporting in the IDEA - PK through Grade 12, Weighted ridership category. We propose the following adjustments:

| | | |
|---|---|---|
| **October 2015 Survey** | | |
| 90 Days in Term | | |
| Hazardous Walking | 3 | |
| All Other FEFP Eligible Students | (9) | |
| **February 2016 Survey** | | |
| 90 Days in Term | | |
| Hazardous Walking | 1 | |
| All Other FEFP Eligible Students | (8) | |
| **June 2016 Survey** | | |
| 8 Days in Term | | |
| IDEA - PK through Grade 12, Weighted | 1 | |
| All Other FEFP Eligible Students | (1) | (13) |

| Findings | | Students Transported Proposed Net Adjustments |
|---|---|---|

12. [Ref. 61] Eighteen students in our test were incorrectly reported in the Hazardous Walking ridership category. Seventeen students lived 2 miles or more from their assigned schools and were eligible to be reported in the All Other FEFP Eligible Students ridership category and 1 student was not in membership during the October 2015 reporting survey period; consequently, the student should not have been reported for State transportation funding. We propose the following adjustments:

| | | |
|---|---|---|
| **October 2015 Survey** | | |
| 90 Days in Term | | |
| Hazardous Walking | (10) | |
| All Other FEFP Eligible Students | 9 | |
| | | |
| **February 2016 Survey** | | |
| 90 Days in Term | | |
| Hazardous Walking | (8) | |
| All Other FEFP Eligible Students | 8 | (1) |

13. [Ref. 62] Our review of the hazardous walking conditions for 213 students (10 were in our test) disclosed that the specific hazardous condition associated with 208 students had been corrected prior to the 2015-16 school year and we determined that the remaining 5 students did not cross a hazardous area on their route from home to school. Transportation staff provided documentation to support that 77 of the students lived more than 2 miles from their assigned school; therefore, these students were eligible for reporting in the All Other FEFP Eligible Students ridership category. The remaining 136 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

| | | |
|---|---|---|
| **October 2015 Survey** | | |
| 90 Days in Term | | |
| Hazardous Walking | (103) | |
| All Other FEFP Eligible Students | 40 | |
| | | |
| **February 2016 Survey** | | |
| 90 Days in Term | | |
| Hazardous Walking | (110) | |
| All Other FEFP Eligible Students | 37 | (136) |

14. [Ref. 63] We determined that 17 ESE students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. Two students' IEPs did not indicate the need for ESY services; therefore, the students were not eligible for State transportation funding during the summer reporting survey periods. The IEPs

*(Finding Continues on Next Page)*

| Findings | | Students Transported Proposed Net Adjustments |
|---|---|---|

for 15 students did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category; however, we determined that the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We also determined that 1 of the 15 students was also incorrectly reported for 90 DIT rather than 18 DIT, in accordance with the student's instructional schedule. We propose the following adjustments:

| | | |
|---|---|---|
| **July 2015 Survey** | | |
| 2 Days in Term | | |
| IDEA - PK through Grade 12, Weighted | (1) | |
| **October 2015 Survey** | | |
| 90 Days in Term | | |
| IDEA - PK through Grade 12, Weighted | (7) | |
| All Other FEFP Eligible Students | 7 | |
| **February 2016 Survey** | | |
| 90 Days in Term | | |
| IDEA - PK through Grade 12, Weighted | (8) | |
| All Other FEFP Eligible Students | 7 | |
| 18 Days in Term | | |
| All Other FEFP Eligible Students | 1 | |
| **June 2016 Survey** | | |
| 8 Days in Term | | |
| IDEA - PK through Grade 12, Weighted | (1) | (2) |

15. [Ref. 64] We determined that 9 students (7 students were in our test) were incorrectly reported in the Teenage Parents and Infants ridership category (8 students) or in the All Other FEFP Eligible Students ridership category (1 student). District records did not demonstrate the reporting of the 8 students in a Teen Parent Program and the 1 student lived less than two miles from school; however, we determined that 2 of the 9 students were eligible to be reported in the All Other FEFP Eligible Students ridership category and the other 7 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

| | |
|---|---|
| **October 2015 Survey** | |
| 90 Days in Term | |
| Teenage Parents and Infants | (3) |
| All Other FEFP Eligible Students | (1) |
| All Other FEFP Eligible Students | 1 |

| Findings | | Students Transported Proposed Net Adjustments |
|---|---|---|
| **February 2016 Survey** | | |
| 90 Days in Term | | |
| Teenage Parents and Infants | (5) | |
| All Other FEFP Eligible Students | 1 | (7) |

**Follow-up to Management's Response:**

***In his written response, the Superintendent stated that of the 19 students originally cited in the finding, 5 students were reported in error and should not have been identified as students enrolled in the Teen Parent Program or as babies of students enrolled in the Program (specifically the CYESIS Program), and provided various documentation for 12 of the remaining students. The documentation provided sufficient evidence to support that 10 of the 12 students were associated with the CYESIS Program and these students were removed from the finding. However, the documentation provided did not demonstrate that the other 2 students were enrolled in a Teen Parent Program (or were Program completers of a Teen Parent Program) or that the relationship of the babies to a student parent in a Teen Parent Program was appropriately established. Accordingly, our finding stands as modified.***

16. [Ref. 66] Our general tests disclosed that 125 students were reported for an incorrect number of DIT as follows: 116 students were reported for 72 DIT, 6 students were reported for 54 DIT, 2 students were reported for 18 DIT, and 1 student was reported for 90 DIT. The 1 student reported for 90 DIT should have been reported for 54 DIT and the remaining 124 students should have been reported for 90 DIT, in accordance with the individual student and school instructional schedules. We propose the following adjustments:

| | |
|---|---|
| **October 2015 Survey** | |
| 90 Days in Term | |
| All Other FEFP Eligible Students | (1) |
| All Other FEFP Eligible Students | 74 |
| 72 Days in Term | |
| All Other FEFP Eligible Students | (70) |
| 54 Days in Term | |
| All Other FEFP Eligible Students | (3) |
| All Other FEFP Eligible Students | 1 |
| 18 Days in Term | |
| All Other FEFP Eligible Students | (1) |

| Findings | | Students Transported Proposed Net Adjustments |
|---|---|---|
| **February 2016 Survey** | | |
| 90 Days in Term | | |
| All Other FEFP Eligible Students | 50 | |
| 72 Days in Term | | |
| All Other FEFP Eligible Students | (46) | |
| 54 Days in Term | | |
| All Other FEFP Eligible Students | (3) | |
| 18 Days in Term | | |
| All Other FEFP Eligible Students | (1) | 0 |

17. [Ref. 67] One student was incorrectly reported in the Non-FEFP Fundable PK through Grade 12 Students ridership category. The student's IEP indicated the need for ESY and transportation services, and the need for an aide on the bus; however, an aide was not assigned to the student's bus. Accordingly, the student should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

| | | |
|---|---|---|
| **June 2016 Survey** | | |
| 8 Days in Term | | |
| All Other FEFP Eligible Students | 1 | 1 |
| **Proposed Net Adjustment** | | **(3,808)** |

# SCHEDULE H

## RECOMMENDATIONS AND REGULATORY CITATIONS
### STUDENT TRANSPORTATION

### RECOMMENDATIONS

We recommend that Pasco County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation and the number of DIT are accurately reported and documentation is available to support that reporting; (2) students reported in the IDEA – PK through Grade 12, Weighted ridership category are documented as having met one of the five criteria required for reporting in a weighted ridership category as noted on the students' IEPs; (3) only students classified under the IDEA whose IEPs document the need for ESY services and transportation as a related service are reported for State transportation funding during the summer reporting survey periods; (4) adequate documentation is retained to support the reporting of students in the Teenage Parents and Infants ridership category; (5) only PK students who are classified as students with disabilities under the IDEA or who are properly documented as children of students enrolled in a Teenage Parent Program are reported for State transportation funding; (6) only those students who are in membership and are documented as having been transported to or from an eligible program at least 1 day during the 11-day reporting survey period are reported for State transportation funding; (7) the transportation data submitted to the DOE is complete and includes all vehicles in operation for each reporting survey and all of the associated student riders; (8) the distance from home to the students' assigned schools are verified as being 2 miles or more prior to reporting students in the All Other FEFP Eligible Students ridership category; and (9) students' routes from home to the students' assigned schools are verified as being less than 2 miles and crossing a designated hazardous condition prior to reporting the students in the Hazardous Walking ridership category.

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

### REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
SBE Rules, Chapter 6A-3, FAC, *Transportation*
*Student Transportation General Instructions 2015-16*

# NOTES TO SCHEDULES

## NOTE A - SUMMARY
## STUDENT TRANSPORTATION

A summary discussion of the significant features of student transportation and related areas is provided below.

### 1. Student Eligibility

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

### 2. Transportation in Pasco County

For the fiscal year ended June 30, 2016, the District received $15.7 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

| Survey Period | Number of Vehicles | Number of Students |
|---|---|---|
| July 2015 | 77 | 1,672 |
| October 2015 | 431 | 35,699 |
| February 2016 | 435 | 35,543 |
| June 2016 | 77 | 1,947 |
| Totals | 1,020 | 74,861 |

### 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, 2016. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

# MANAGEMENT'S RESPONSE[1]

**Pasco County Schools**
Kurt S. Browning, Superintendent of Schools
7227 Land O'Lakes Boulevard • Land O'Lakes, Florida 34638

December 13, 2017

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

Dear Ms. Norman,

The purpose of this letter is to respond to the Florida Education Finance Program Full-Time Equivalent Student Enrollment and Student Transportation attestation examination for the fiscal year ended June 30, 2016.

The District concurs with the following findings: No. 1, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 50, 51, 52, 53, 54, 55, 56, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 79, 80, 81, 82, 83, 84, 85, 86 and the applicable action plans are described below:

**Electronic Attendance.** Procedures will be put in place to state that attendance will be taken for each class, where required. Guidelines will be written stating the frequency (daily or by period) at which attendance should be taken.

**Exceptional Students Programs.** The District has developed a Corrective Action Plan. Please refer to Attachment ESE Corrective Action Plan.

**English for Speakers of Other Languages.** The District developed a Corrective Action Plan. Please refer to Attachment ESOL Corrective Action Plan.

**Career Education.** The District will implement an On-the-Job Training Professional Learning Committee (OJT PLC) that will meet bi-monthly to share best practices for OJT programs and continue professional development opportunities for instructors on proper procedures for timecard recordkeeping. The first face-to-face PLC meeting will be held in early January and will focus on the findings from this review and corrective actions. Examples of proper timecards will be shared at this time. Implementation of a District "Pre-Audit" to be held at regular intervals will start immediately. This step will allow the District audit team to review timecards from each school for compliance and allow time for instructors to correct any errors before the end of the school year.

(813) 794-2000 • (352) 524-2000 • (727) 774-2000 • www.pascoschools.org

[1] Management's response to student enrollment Findings 37, 49, and 57 and transportation Findings 9 and 15 refers to supporting documentation that is not included in this report but may be obtained from the District.

**Teacher Certification.** The certification team will continue to improve teacher certification monitoring efforts to ensure that all teachers are properly certified. In the case that a teacher does not hold the required ESOL or subject matter certification, he/she will be tagged out-of-field (OOF). The school will send out a dated letter or newsletter to the parents of students who are taught by an OOF teacher. This notification will contain the required information on the teacher's OOF status and will be sent out before the FTE Survey. The teacher's name will also be sent to the School Board for approval to continue working in the OOF assignment. The certification team will also notify the teacher of his/her OOF tag and monitor the teacher's progress, including completing the appropriate number of required in-service training hours toward earning in-field status in ESOL or subject matter certification during the remaining time left in the contract year.

The District appeals findings No. 2, 37, 49, and 57.

**Districtwide Reporting of Class Minutes Weekly**

2. [Ref. 101]
While we concur with the finding, we do not agree on how the instructional minutes are being calculated by the auditor. More specifically, we believe the announcement/pledge/news minutes should be added back into the instructional minutes. In addition, we believe that time for seniors who attended school during those nine days for exams, graduation exercises and other activities should be added back into the instructional minutes.

**River Ridge High School (#0471)**

37. [Ref. 47104]
Please see a copy of this student's matrix dated June 1, 2015 supporting a program level 254. We suggest that the adjustment for this student be made to program 254 instead of 112. Please refer to Supporting Documentation:

37.a Matrix

**River Ridge Middle School (#0472)**

49. [Ref. 47207]
When claiming a 254 funding level, the Individual Education Plan (IEP) Team took notes to delineate this decision. The IEP was amended on February 5, 2016 to reflect the change in services. A copy of the matrix has been provided. Documentation was located depicting additional review of the Matrix dated April 8, 2015. It was noted that the Matrix was modified on March 9, 2016, after the IEP was amended on February 5, 2016. Please refer to Supporting Documentation:

49.a IEP Team Conference Notes
49.b Amendment Form
49.c Individual Education Plan
49.d Matrix
49.e PlanMaker Matrix Utility Layout
49.f PlanMaker Matrix Utility Layout

**Hudson High School (#0521)**

57. [Ref. 52104]
Two Exceptional Student Education students were inaccurately reported in accordance with their Matrices. We are not disputing that the students were inaccurately reported, but rather that one student mentioned in the finding should have been reported as a 255 funding level based on the student's needs. The student requires tube feeding when not getting enough food by mouth for nutrition. The student uses a wheel chair and requires continuous monitoring due to possible seizing. The student requires pureed food. The student should be marked as a 5 in this Domain and the student is marked as a 4. We have provided documentation to support the increase of matrix funding for Domain D, in addition to a Functional Behavior Assessment/Behavior Intervention Plan. In addition, a private duty nurse was hired to support this student's needs. Where it is clinically appropriate to provide this level of service, it is the school's responsibility to ensure the student's welfare and obtain documentation of services. It is the school's responsibility to provide the provision of medical services in the absence of the private duty nurse.
Please refer to Supporting Documentation:

57.a FBA/BW
57.b Amended IEP
57.c Student's Matrix

**Charter Schools.** Findings No. 71-78 related to charter schools. All findings were accepted by the charter school management and their responses are attached. Please refer to Supporting Documentation:

Imagine Schools at Land O' Lakes
Athenian Academy

**Student Transportation.** The District concurs with findings No. 1, 2, 3, 4, 5, 6, 7, 8, 10, 11, 12, 13, 14, 16, 17 and the Transportation management and staff have developed and implemented procedures that will lessen the chance of these types of issues happening in the future.

The District appeals findings No. 9 and 15.

9. [Ref. 58]
Documentation was uploaded to the AG's FTP site showing that one student included in this finding was in the parenting program. Please refer to Supporting Documentation:

Transportation No. 9
Transportation No. 9.a

15. [Ref 64]
Of the nineteen students cited, three were errors on the District's part and should not have been identified as students enrolled in the Teen Parent Program. Four students were babies, with one baby listed twice, accounting for five students on the list. There was another duplicate student included so there were actually fourteen students identified as enrolled in the Teen Parent Program to account for. We have attached documentation for twelve of those students. Documentation may include all or some of the following: TERMS screens, grade sheets, Parent/Student Program Agreements. The auditor stated that some of these students were not reported to DOE as being enrolled in the Teen Parent Program. At the time, only one program could be reported during an FTE period, even if the student was enrolled in multiple programs. These students were enrolled in the correct programs as indicated on the documentation. Please refer to Supporting Documentation per student:

Transportation No. 15
Transportation No. 15.a
Transportation No. 15.b
Transportation No. 15.c

We appreciate the opportunity to respond to these findings. The District looks forward to a dialogue with the Auditor General's office and the Department of Education to resolve these issues.

Sincerely,

Kurt S. Browning
Superintendent of Schools

KSB/eas
xc: Olga Swinson, Chief Finance Officer
Mary Tillman, Director, Internal Audit

Attachments: Sent under separate cover




Athenian Academy agrees with the findings of the audit conducted by Mary Pekkala. Below is our corrective action plan to resolve these findings.

#71: The charter school has implemented a new electronic record keeping system with policies and procedures to ensure that documentation is retained to support student attendance records in accordance with SBE Rule 6A-1.044(3) F.A.C.

#72: The charter school's ESE coordinator will review ESE files to ensure that students have the appropriate documentation on file.

#73: The charter school's compliance resource specialist will review all ELL folders to ensure proper documentation and compliance with respect to English Language Learners. This includes ELL Plans, schedules identifying classes to employ ESOL strategies, ELL committee meetings, extension of services, and proper parental notifications according to state board rule and the Consent Decree.

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727-372-0200 www.athenianacademyofpasco.org

**IMAGINE SCHOOL AT LAND O' LAKES**
2940 Sunlake Blvd, Land O' lakes, FL 34638
(p) 813.428.7444 (f) 813.428.7445

June 12, 2017

Mary,

I am in receipt of the findings for the FEFP audit which was conducted at ISLOL. They were presented to me on Friday, May 26th.

Teacher Certification – I forwarded board minutes and information on out of field teachers as requested. The only teacher I did not have anything on file for was Jordan Baumgartner, who transferred certification from Michigan. I have asked him to provide me with information as soon as possible. He is on summer break, so we are doing our best to coordinate.
*Note - Jordan Baumgartner did not return for the 17-18 school year

ESE/ESOL – there were two findings regarding ESOL students. While we recognize the findings with dates and testing windows, ISLOL depends on the district staff to ensure timely WIDA testing and ESOL meetings within compliance. This is not something that can be controlled solely by our campus staff. We will need to rely on our partnerships with the district staff to avoid future findings and reduction of payment.

Please let me know what you will need in addition to what has been submitted to ensure closure for the audit. I can be reached at 813-765-7155, my school cell phone.

Sincerely,
*Aimee M. Williams, Principal*

## FTE Audit Corrective Action Plan
## 11/2017
## Exceptional Student Education

| Citation | Action Steps | Staff Responsible | Completion Date | Outcome |
|---|---|---|---|---|
| Matrix:<br>3. [Ref. 3101] Matrix was located and incorrectly completed/reported<br>16. [Ref. 8404] One IEP was not accompanied by a matrix form.<br>21. [Ref. 11403] Two students were not reported in accordance with the matrix forms.<br>36. [Ref. 47103] On student's matrix form was incorrectly completed.<br>38. [Ref. 47105] One student was not reported in accordance with the student's matrix form.<br>47. [Ref. 47205] Dates were left off or incorrect for two multiple Matrices<br>48. [Ref. 47206] Two student files did not contain matrix forms or the IEP did not support the matrix. | 1. Matrix Training for Department Chairs and Compliance Resource Teaching (CRTs) focusing on procedures and documentation.<br>2. Department Chairs and CRTs will train ESE teachers.<br>3. District Matrix trainers will provide training for new ESE teachers.<br>4. On-going student file checks for compliance. | Compliance Supervisor<br><br>Compliance Specialists (CSs)<br><br>Compliance Resource Teachers (CRTs)<br><br>Department Chairs | 5/2018 | |
| IEP/EP:<br>61. [Ref. 80101] The IEP was not available for one student.<br>79. [Ref. 700401] The IEP for one virtual education student was not available at the time of our examination.<br>82. [Ref. 700601] The EP for one virtual education student enrolled in the Gifted Program indicated that ESE services were not needed during the reporting survey periods.<br>86. [Ref. 702301] The EP for one virtual education student enrolled in the gifted program was prepared after the reporting survey periods. | 1. QIEP Training for Department Chairs and CRT.<br>2. Department chair and CRT will train ESE teachers on file organization procedures with the emphasis on the importance of legal documents being housed in the student records. | Compliance Supervisor<br><br>Compliance Specialists (CSs)<br><br>Compliance Resource Teachers (CRTs)<br><br>Department Chairs | 5/2018 | |
| Student Schedule:<br>6. [Ref. 3105] One student's schedule was | 1. Modify myStudent platform to allow CRTs | Compliance Supervisor | 5/2018 | |

| | | | | |
|---|---|---|---|---|
| incorrectly reported in program 103. Entire schedule should have been 113.<br>29. [Ref. 13105] The schedule for one student in HHB was incorrectly reported.<br>39. [Ref. 47106] Two students were incorrectly reported. One student was assigned to on-campus and homebound. Second student was not in attendance during October's reporting survey.<br>65. [Ref. 80105] The course schedules for five students were incorrectly reported.<br>80. [Ref. 700402] The course schedule for one virtual education student incorrectly included a portion of the student's instructional time in program 103. | to enter data directly.<br>2. MyStudent platform training for CRTs.<br>3. Review myStudent data for accuracy.<br>4. Data Entry Form training for Department Chairs and Case Managers | Compliance Specialists (CSs)<br><br>Compliance Resource Teachers (CRTs)<br><br>Department Chairs<br><br>Case Managers | | |
| HHB Program:<br>9. [Ref. 7301] One student was reported for 120 CMW but received 30 CMW. Intermittent instruction with no established schedule.<br>58. [Ref. 52105] Two students receiving HHB services were reported for more instruction than was provided.<br>66. [Ref. 80106] The teacher contact logs for one student enrolled in HHB were not available.<br>67. [Ref. 80107] The HHB medical Report for one student had expired. | 1. Review and revise HHB District Procedures.<br>2. HHB Training for HHB Staff, involved teachers and CRTs.<br>3. Review documentation for accuracy. | Compliance Supervisor<br><br>Compliance Specialists (CSs)<br><br>Compliance Resource Teachers (CRTs) | 5/2018 | |

# FTE Audit Corrective Action Plan
# 11/2017
# English for Speakers of Other Languages

| Citation | Action Steps | Staff Responsible | Completion Date | Outcome |
|---|---|---|---|---|
| ELL Committee:<br>ELL Committees were not convened by October 1st or within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS<br><br>4. [Ref. 3102]<br>12. [Ref. 7304]<br>15. [Ref. 8403]<br>18. [Ref. 9201]<br>28. [Ref. 13104]<br>34. [Ref. 47101]<br>44. [Ref. 47201]<br>45. [Ref. 47202]<br>54. [Ref. 52101]<br>55. [Ref. 52102]<br>73. [Ref. 432102]<br>74. [Ref. 432301] | 1. Require school-based administration and guidance secretaries of schools listed on the preliminary and tentative report to participate in a training on the procedures for the completion of ELL Committee meetings.<br>2. Review virtual learning platform, Canvas, for completion of the beginning of year ELL procedures training that was required for all schools. | ELL Program Coordinator<br><br>Compliance Supervisor<br><br>Compliance Resource Teachers (CRTs) | 5/2018 | |
| Assessments:<br>Student English language proficiency was not assessed in a timely manner.<br>4. [Ref. 3102]<br>28. [Ref. 13104]<br>34. [Ref. 47101]<br>45. [Ref. 47202]<br>55. [Ref. 52102] | 1. Compliance Resource Teachers (CRTs) will participate in IPT training, which include ESOL procedures and timelines for testing. | Compliance Supervisor<br><br>Compliance Specialists (CSs)<br><br>Compliance Resource Teachers (CRTs) | 5/2018 | |

| | | | | |
|---|---|---|---|---|
| 6-Year Period:<br>ELL students were reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL<br><br>11. [Ref. 7303]<br>19. [Ref. 11401]<br>27. [Ref. 13103]<br>64. [Ref. 80104] | 1. Within our data entry platform, myStudent, an alert feature has been added in the ELL field. Users will see this alert when entering data beyond the 6-year period.<br>2. CRTs will participate in ESOL training, which will include data entry procedures and extension of services timelines. | Compliance Supervisor<br><br>Compliance Specialists (CSs)<br><br>Compliance Resource Teachers (CRTs) | 5/2018 | |
| DEUSS Date:<br>The DEUSS was recorded with an incorrect date.<br><br>18. [Ref. 9201]<br>54. [Ref. 52101] | 1. During the 2016-2017 school year, two memos were sent to all schools regarding DEUSS date corrections, along with new enrollment date entry. (See attached supporting documentation Appendix I. and II.)<br>2. Procedural overview will be sent to school-based administrators and personnel responsible for enrollment. | Student Support Programs and Services Supervisors | 5/2018 | Memos were sent on May 26, 2017. |
| ELL Student Plan:<br>The *ELL Student Plan* (Plan) for one or more students were incomplete.<br><br>18. [Ref. 9201]<br>20. [Ref. 11402]<br>25. [Ref. 13101]<br>26. [Ref. 13102]<br>27. [Ref. 13103]<br>28. [Ref. 13104]<br>45. [Ref. 47202]<br>56. [Ref. 52103]<br>62. [Ref. 80102]<br>73. [Ref. 432102]<br>75. [Ref. 432302] | 1. CRTs will participate in ESOL training, which will include procedures for the ELL Student Plan. | Compliance Supervisor<br><br>Compliance Specialists (CSs)<br><br>Compliance Resource Teachers (CRTs) | 5/2018 | |

| | | | | |
|---|---|---|---|---|
| Parent Notification:<br>File did not contain evidence that the<br>parents were notified of their child's ESOL placement.<br><br>73. [Ref. 432102] | 1. CRTs will participate in ESOL training, which will include procedures for the ELL Student Plan and proper parental notifications. | Compliance Supervisor<br><br>Compliance Specialists (CSs)<br><br>Compliance Resource Teachers (CRTs) | 5/2018 | |
| ELL Committee:<br>ELL student scored proficient on the Spring 2015 Florida Standards Assessment in English Language Arts and Comprehensive English Language Learning Assessment, and an ELL Committee was not convened to consider the student's continued ESOL placement.<br><br>35. [Ref. 47102] | 1. Require school-based administration and guidance secretaries of schools listed on the preliminary and tentative report to participate in a training on the procedures for the completion of ELL Committee meetings.<br>2. Review virtual learning platform, Canvas, for completion of the beginning of year ELL procedures training that was required for all schools. | ELL Program Coordinator | 5/2018 | |
| ELL Committee:<br>The ELL Committee did not document that at least two of the five<br>criteria specified in SBE Rule 6A-6.0902(2)(a)3., FAC, were met when recommending one ELL student's continued ESOL placement.<br><br>46. [Ref. 47203] | 1. Require school-based administration and guidance secretaries of schools listed on the preliminary and tentative report to participate in a training on the procedures for the completion of ELL Committee meetings.<br>2. Review virtual learning platform, Canvas, for completion of the beginning of year ELL procedures training that was required for all schools. | ESOL Program Coordinator | 5/2018 | |
| Missing file:<br>The file for ELL student was not available at the time of our examination and could not be subsequently located.<br>14. [Ref. 8402]<br>27. [Ref. 13103]<br>63. [Ref. 80103] | 1. CRTs and Guidance Secretaries will participate in training around file organization procedures, with the emphasis on the importance of legal documents being housed in the student records. | Compliance Supervisor<br><br>Compliance Specialists (CSs)<br><br>Compliance Resource Teachers (CRTs) | 5/2018 | |