

**DUVAL 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, Dr. Nikolai P. Vitti served as Superintendent and the following individuals served as Board members:

<u>Board Member</u>	<u>District No.</u>
Cheryl Grymes, Chair to 11/16/15	1
Scott Shine	2
Ashley Smith Juarez, Chair from 11/17/15 Vice Chair to 11/16/15	3
Paula D. Wright, Vice Chair from 11/17/15	4
Constance S. Hall	5
Becki Couch	6
Jason Fischer to 6/19/16 ^a	7

^a Board member resigned effective June 19, 2016, and position remained vacant through June 30, 2016.

The team leader was Alex Riggins, 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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DUVAL COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

ASD	Autism Spectrum Disorder
CELLA	Comprehensive English Language Learning Assessment
CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FSA in ELA	Florida Standards Assessment in English Language Arts
FTE	Full-Time Equivalent
GK	General Knowledge
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OT	Occupational Therapy
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL and ESE Support Levels 4 and 5, the Duval 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, or notification to parents regarding teachers' out-of-field status were not met for 29 of the 288 teachers in our test. Fifty-two (18 percent) of the 288 teachers in our test taught at charter schools and 8 (28 percent) of the 29 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 for 66 of the 375 students in our ESOL test and 52 of the 377 students in our ESE Support Levels 4 and 5 test. Seventy-eight (21 percent) of the 375 students in our ESOL test attended charter schools and 21 (32 percent) of the 66 students with exceptions attended charter schools. One (fewer than 1 percent) of the 377 students in our ESE Support Levels 4 and 5 test attended a charter school and 1 (2 percent) of the 52 students with exceptions attended a charter school.

Noncompliance related to the reported FTE student enrollment resulted in 101 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 7.4148 (6.4146 applicable to District schools other than charter schools and 1.0002 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 82.5594 (77.5946 applicable to District schools other than charter schools and 4.9648 applicable to charter schools). Noncompliance related to student transportation resulted in 9 findings and a proposed net adjustment of negative 127 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. 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 \$342,989 (negative 82.5594 times \$4,154.45), of which \$322,363 is applicable to District schools other than charter schools and \$20,626 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 Department of Education.

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Duval 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 Duval County.

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 168 schools other than charter schools, 35 charter schools, 3 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students. For the fiscal year ended June 30, 2016, State funding totaling \$447 million was provided through the FEFP to the District for the District-reported 129,024.95 unweighted FTE as recalibrated, which included 12,206.78 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 Department of Education 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 Department of Education 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 \$18.6 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 Duval 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.

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for teachers and students in our English for Speakers of Other Languages and Exceptional Student Education Support Levels 4 and 5 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages and Exceptional Student Education Support Levels 4 and 5, the Duval 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 weaknesses¹ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements 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 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

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.

located for students in English for Speakers of Other Languages and Exceptional Student Education Support Levels 4 and 5. 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
June 12, 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 Duval County District School Board (District) reported to the Department of Education 129,024.95 unweighted FTE as recalibrated, which included 12,206.78 unweighted FTE as recalibrated for charter schools, at 168 District schools other than charter schools, 35 charter schools, 3 cost centers, and 2 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the Department of Education for schools and students for the fiscal year ended June 30, 2016. (See NOTE B.) The population of schools (208) 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 (22,839) 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 66 of the 375 students in our ESOL test² and 52 of the 377 students in our ESE Support Levels 4 and 5 test.³ Seventy-eight (21 percent) of the 375 students in our ESOL test attended charter schools and 21 (32 percent) of the 66 students with exceptions attended charter schools. One (fewer than 1 percent) of the 377 students in our ESE Support Levels 4 and 5 test attended charter schools and 1 (2 percent) of the 52 students with exceptions attended charter schools.

² For ESOL, the material noncompliance is composed of Findings 8, 9, 14, 17, 18, 19, 20, 21, 22, 27, 28, 29, 33, 34, 35, 36, 52, 53, 54, 55, 59, 62, 63, 64, 65, 66, 67, 69, 71, 76, 77, 79, 84, 85, 87, 88, 89, 92, 93, and 94 on *SCHEDULE D*.

³ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 2, 3, 4, 7, 10, 23, 38, 40, 42, 43, 44, 45, 46, 47, 48, 49, 50, 60, 70, 72, 78, and 95 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 Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	204	25	16,914	289	5	100,223.8500	236.0345	62.9927
Basic with ESE Services	207	29	3,430	193	18	22,851.2800	147.2598	(2.5638)
ESOL	154	20	1,769	375	66	3,256.6500	245.6112	(46.7089)
ESE Support Levels 4 and 5	56	15	708	377	52	995.3500	285.3836	(21.0098)
Career Education 9-12	30	1	<u>18</u>	<u>16</u>	<u>1</u>	<u>1,697.8200</u>	<u>4.1921</u>	<u>(.1250)</u>
All Programs	208	29	<u>22,839</u>	<u>1,250</u>	<u>142</u>	<u>129,024.9500</u>	<u>918.4812</u>	<u>(7.4148)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (822, of which 660 are applicable to District schools other than charter schools and 162 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, or notification to parents regarding teachers' out-of-field status were not met for 29 of the 288 teachers in our test.⁴ Fifty-two (18 percent) of the 288 teachers in our test taught at charter schools and 8 (28 percent) of the 29 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 Department of Education.

⁴ For teachers, the material noncompliance is composed of Findings 6, 11, 12, 13, 15, 16, 30, 31, 37, 39, 51, 56, 57, 68, 73, 74, 80, 81, 82, 83, 90, 91, 96, 97, and 98 on *SCHEDULE D.*

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	5.6838	1.115	6.3374
102 Basic 4-8	18.2555	1.000	18.2555
103 Basic 9-12	18.6739	1.005	18.7673
111 Grades K-3 with ESE Services	1.3691	1.115	1.5265
112 Grades 4-8 with ESE Services	.0336	1.000	.0336
113 Grades 9-12 with ESE Services	(3.4665)	1.005	(3.4838)
130 ESOL	(26.3292)	1.180	(31.0685)
254 ESE Support Level 4	(12.1602)	3.613	(43.9348)
255 ESE Support Level 5	(8.3496)	5.258	(43.9022)
300 Career Education 9-12	(.1250)	1.005	(.1256)
Subtotal	<u>(6.4146)</u>		<u>(77.5946)</u>
Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	9.2843	1.115	10.3520
102 Basic 4-8	11.0952	1.000	11.0952
111 Grades K-3 with ESE Services	(.5001)	1.115	(.5576)
112 Grades 4-8 with ESE Services	.0001	1.000	.0001
130 ESOL	(20.3797)	1.180	(24.0480)
254 ESE Support Level 4	(.5000)	3.613	(1.8065)
Subtotal	<u>(1.0002)</u>		<u>(4.9648)</u>
Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	14.9681	1.115	16.6894
102 Basic 4-8	29.3507	1.000	29.3507
103 Basic 9-12	18.6739	1.005	18.7673
111 Grades K-3 with ESE Services	.8690	1.115	.9689
112 Grades 4-8 with ESE Services	.0337	1.000	.0337
113 Grades 9-12 with ESE Services	(3.4665)	1.005	(3.4838)
130 ESOL	(46.7089)	1.180	(55.1165)
254 ESE Support Level 4	(12.6602)	3.613	(45.7413)
255 ESE Support Level 5	(8.3496)	5.258	(43.9022)
300 Career Education 9-12	(.1250)	1.005	(.1256)
Total	<u>(7.4148)</u>		<u>(82.5594)</u>

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 Department of Education. (See NOTE A5.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0261</u>	<u>#0351</u>	<u>#0651</u>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	.....	.....	.....	.0000
103 Basic 9-12	.....	.2500	.....	.2500
111 Grades K-3 with ESE Services	(.1183)	.....	1.0000	.8817
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	.....	(.2500)	.....	(.2500)
254 ESE Support Level 4	.0638	.....	.....	.0638
255 ESE Support Level 5	.0008	.....	(1.0000)	(.9992)
300 Career Education 9-12	.....	(.0625)	.....	(.0625)
Total	(.0537)	(.0625)	.0000	(.1162)

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0721</u>	<u>#0761</u>	<u>#0831</u>	<u>#0901</u>	
101	.0000	1.5919	1.2417	.4167	.....	3.2503
102	.0000	.8500	3.0838	.3500	.....	4.2838
103	.2500	.....	.....	.....	.6209	.8709
111	.8817	.4999	.....	.....	.....	1.3816
112	.0000	.....	.....	.5000	.....	.5000
113	.0000	.....	.....	.....	.0000	.0000
130	(.2500)	(2.4419)	(3.9172)	(1.2667)	(1.5584)	(9.4342)
254	.0638	(.4999)	(.4083)	.....	(.5000)	(1.3444)
255	(.9992)	.....	.....	.....	.....	(.9992)
300	<u>(.0625)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.0625)</u>	<u>(.1250)</u>
Total	<u>(.1162)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.5000)</u>	<u>(1.6162)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0961</u>	<u>#1221*</u>	<u>#1601</u>	<u>#1611</u>	
101	3.2503	.....	5.9175	.8500	1.5835	11.6013
102	4.2838	.....	3.7903	.4250	.....	8.4991
103	.8709	2.5000	.....	.....	.....	3.3709
111	1.3816	.....	(.5001)	(.0125)	.....	.8690
112	.5000	.....	.....	.....	.....	.5000
113	.0000	(2.5000)	.....	.....	.....	(2.5000)
130	(9.4342)	.....	(10.2079)	(1.2750)	(1.5835)	(22.5006)
254	(1.3444)	.....	.....	.....	.....	(1.3444)
255	(.9992)	.....	.....	.....	.....	(.9992)
300	<u>(.1250)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.1250)</u>
Total	<u>(1.6162)</u>	<u>.0000</u>	<u>(1.0002)</u>	<u>(.0125)</u>	<u>.0000</u>	<u>(2.6289)</u>

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

*Charter School

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#1641</u>	<u>#1701</u>	<u>#1811</u>	<u>#2031</u>	
101	11.6013	.....	.....	.....	.....	11.6013
102	8.4991	.....	.....	1.9265	.4250	10.8506
103	3.3709	7.4928	.....	.6946	.....	11.5583
111	.8690	.....	.....	.....	.....	.8690
112	.5000	.....	.....	.5336	.....	1.0336
113	(2.5000)	.....	.....	.5336	.....	(1.9664)
130	(22.5006)	.....	.....	.....	(.4250)	(22.9256)
254	(1.3444)	(7.4928)	(.4000)	.8926	.....	(8.3446)
255	(.9992)	(.5455)	.....	(5.3049)	.....	(6.8496)
300	<u>(.1250)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.1250)</u>
Total	<u>(2.6289)</u>	<u>(.5455)</u>	<u>(.4000)</u>	<u>(.7240)</u>	<u>.0000</u>	<u>(4.2984)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#2111</u>	<u>#2241</u>	<u>#2521</u>	<u>#2531</u>	
101	11.6013	.....	.....	.....	.....	11.6013
102	10.8506	2.8125	.....	.....	4.9990	18.6621
103	11.5583	.....	2.8750	.....	.....	14.4333
111	.8690	.....	.....	.....	.....	.8690
112	1.0336	.....	.....	.....	(1.0000)	.0336
113	(1.9664)	.....	(2.0000)	1.0000	.....	(2.9664)
130	(22.9256)	(3.3125)	(.8750)	.....	(3.9990)	(31.1121)
254	(8.3446)	.....	.....	(.5000)	.....	(8.8446)
255	(6.8496)	.....	.....	(.5000)	.....	(7.3496)
300	<u>(.1250)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.1250)</u>
Total	<u>(4.2984)</u>	<u>(.5000)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(4.7984)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#2631</u>	<u>#2651</u>	<u>#2791</u>	<u>#5441*</u>	
101	11.6013	.....	.....	.....	1.2750	12.8763
102	18.6621	.4250	.....	3.2417	1.9890	24.3178
103	14.4333	.....	4.0739	.....	.....	18.5072
111	.8690	.....	.....	.....	.....	.8690
112	.0336	.....	.....	.0000	.....	.0336
113	(2.9664)	.....	(.5000)	.....	.....	(3.4664)
130	(31.1121)	(.4250)	(2.8750)	(2.1250)	(3.2640)	(39.8011)
254	(8.8446)	.....	(1.6989)	(1.6167)	.....	(12.1602)
255	(7.3496)	.....	(1.0000)	.....	.....	(8.3496)
300	<u>(.1250)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.1250)</u>
Total	<u>(4.7984)</u>	<u>.0000</u>	<u>(2.0000)</u>	<u>(.5000)</u>	<u>.0000</u>	<u>(7.2984)</u>

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

*Charter School

No.	Brought Forward	<u>Proposed Adjustments (1)</u>				Total
		<u>#5511*</u>	<u>#5551*</u>	<u>#7004</u>	<u>#7023</u>	
101	12.8763	.8417	1.2501	.....	.....	14.9681
102	24.3178	2.2784	3.0375	.....	(.2830)	29.3507
103	18.5072	.....	.....	.1667	.....	18.6739
111	.8690	.....	.....	.....	.....	.8690
112	.0336	(.4999)	.5000	.....	.....	.0337
113	(3.4664)	.....	.....	(.0001)	.....	(3.4665)
130	(39.8011)	(2.6202)	(4.2876)	.....	.....	(46.7089)
254	(12.1602)	.....	(.5000)	.....	.....	(12.6602)
255	(8.3496)	.....	.....	.....	.....	(8.3496)
300	<u>(.1250)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.1250)</u>
Total	<u>(7.2984)</u>	<u>.0000</u>	<u>.0000</u>	<u>.1666</u>	<u>(.2830)</u>	<u>(7.4148)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

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 Department of Education. 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 ESOL and ESE Support Levels 4 and 5 the Duval 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 or 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.

ESE Pre Kindergarten Disabilities Center (#0261)

1. [Ref. 26101] The instructional minutes were incorrectly reported for one PK ESE student for the October 2015 reporting survey period. The student's IEP scheduled (and the teacher's contact log supported) 120 minutes of instruction; however, only 60 minutes of instruction were reported on the student's schedule. We propose the following adjustment:

111 Grades K-3 with ESE Services	<u>.0250</u>	.0250
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2. [Ref. 26102/03] The schedules were incorrectly reported for nine ESE students (two students were in our Basic with ESE Services test and seven students were in our ESE Support Levels 4 and 5 test). The students' schedules included time that was consultative in nature pursuant to the students' IEPs and the students received no direct instruction. As a result, these minutes should not have been reported (Ref. 26102/03). Additionally, *(Finding Continues on Next Page)*

Findings

ESE Pre Kindergarten Disabilities Center (#0261) (Continued)

for one of these students (Ref. 26102), the schedule included 30 minutes of OT in the October 2015 reporting survey period. However, the Occupational Therapist's contact log did not support any contact with the student during the 11-day reporting survey period and this student was not reported in accordance with the student's *Matrix of Services* form applicable to the October 2015 reporting survey period. We propose the following adjustments:

<u>Ref. 26102</u>		
111 Grades K-3 with ESE Services	(.0865)	
254 ESE Support Level 4	<u>.0638</u>	(.0227)
<u>Ref. 26103</u>		
111 Grades K-3 with ESE Services	(.0068)	
255 ESE Support Level 5	<u>.0305</u>	(.0373)

3. [Ref. 26104] The number of instructional minutes reported for one ESE student was overstated for the October 2015 reporting survey period. The student's IEP provided for 60 minutes of ESE services per month (or 15 minutes per week); however, the student's schedule was reported as 60 minutes weekly. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0187)</u>	(.0187)
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4. [Ref. 26105] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	(.0500)	
255 ESE Support Level 5	<u>.0500</u>	<u>.0000</u>
		<u>(.0537)</u>

Andrew Jackson High School (#0351)

5. [Ref. 35101] The timecard for one Career Education 9-12 student who participated in OJT was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.0625)</u>	(.0625)
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**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Andrew Jackson High School (#0351) (Continued)

6. [Ref. 35171] One teacher held a temporary certificate with a validity period of 2014-17, but the teacher's hire date was not provided for our review; consequently, we could not otherwise determine whether the GK requirements were timely completed as prescribed by SBE Rule 6A-4.0021, FAC, and Section 1012.56, Florida Statutes. We propose the following adjustment:

103 Basic 9-12	.2500	
130 ESOL	<u>(.2500)</u>	.0000
		<u>(.0625)</u>

Atlantic Beach Elementary School (#0651)

7. [Ref. 65101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000
		<u>.0000</u>

Spring Park Elementary School (#0721)

8. [Ref. 72101] The file for one ELL student did not contain an *ELL Student Plan*. We propose the following adjustment:

101 Basic K-3	.4250	
130 ESOL	<u>(.4250)</u>	.0000

9. [Ref. 72102] One ELL student was incorrectly reported in the ESOL Program. The student scored English proficient on all three areas of the CELLA test and had a reading score of 4 on the spring 2015 FSA in ELA; however, an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

102 Basic 4-8	.8500	
130 ESOL	<u>(.8500)</u>	.0000

10. [Ref. 72103] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

111 Grades K-3 with ESE Services	.4999	
254 ESE Support Level 4	<u>(.4999)</u>	.0000

Findings

Spring Park Elementary School (#0721) (Continued)

11. [Ref. 72171] One teacher taught Primary Language Arts to a class that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field until February 2, 2016, which was after the October 2015 reporting survey period. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.5001	
130 ESOL	<u>(.5001)</u>	.0000

12. [Ref. 72173] The parents of ELL students taught by one out-of-field teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.3334	
130 ESOL	<u>(.3334)</u>	.0000

13. [Ref. 72174] One teacher taught Primary Language Arts to a class that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We propose the following adjustment:

101 Basic K-3	.3334	
130 ESOL	<u>(.3334)</u>	<u>.0000</u>

.0000

Southside Estates Elementary School (#0761)

14. [Ref. 76101/02] ELL Committees for three students were not convened by October 1 (two students) or within 30 school days (one student) prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS (Ref. 76101/02). We also noted that an ELL Committee for one of the students (Ref. 76102) was subsequently convened on February 2, 2016, recommending that the student be exited from the ESOL Program. We propose the following adjustments:

<u>Ref. 76101</u>		
102 Basic 4-8	1.2501	
130 ESOL	<u>(1.2501)</u>	.0000

<u>Ref. 76102</u>		
101 Basic K-3	.8334	
130 ESOL	<u>(.8334)</u>	.0000

Findings

Southside Estates Elementary School (#0761) (Continued)

15. [Ref. 76170] One teacher held a temporary certificate with a validity period of 2014-17, but the teacher's hire date was not provided for our review; consequently, we could not otherwise determine whether the GK requirements were timely completed as prescribed by SBE Rule 6A-4.0021, FAC, and Section 1012.56, Florida Statutes. We propose the following adjustment:

101 Basic K-3	.4083	
254 ESE Support Level 4	<u>(.4083)</u>	.0000

16. [Ref. 76171] The parents of ELL students taught by one out-of-field teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	1.8337	
130 ESOL	<u>(1.8337)</u>	.0000
		<u>.0000</u>

San Jose Elementary School (#0831)

17. [Ref. 83101] The *ELL Student Plans* for two students enrolled in the ESOL Program were incomplete as the *Plans* did not identify the specific courses that were to employ ESOL strategies. We propose the following adjustment:

101 Basic K-3	.4167	
102 Basic 4-8	.4250	
130 ESOL	<u>(.8417)</u>	.0000

18. [Ref. 83102] The course schedule for one student in our ESOL test (who was determined to be an ESE student) incorrectly included a portion of the student's instructional time in Program Nos. 102 (Basic 4-8) and 130 (ESOL). The course schedules of ESE students should be reported entirely in ESE. We propose the following adjustment:

102 Basic 4-8	(.0750)	
112 Grades 4-8 with ESE Services	.5000	
130 ESOL	<u>(.4250)</u>	.0000
		<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Englewood High School (#0901)

19. [Ref. 90102] Three students (one student was in our Basic with ESE Services test and two students were in our ESOL test) were not in attendance during the February 2016 reporting survey period and should not have been reported for FEPF funding. We propose the following adjustment:

103 Basic 9-12	(.2500)	
113 Grades 9-12 with ESE Services	(.5000)	
130 ESOL	(.6875)	
300 Career Education 9-12	<u>(.0625)</u>	(1.5000)

20. [Ref. 90103] The *ELL Student Plan* for one student enrolled in the ESOL Program was incomplete as the *Plan* did not identify all the specific courses that were to employ ESOL strategies. We propose the following adjustment:

103 Basic 9-12	.0584	
130 ESOL	<u>(.0584)</u>	.0000

21. [Ref. 90104] An ELL Committee was not convened within 30 school days prior to two ELL students' DEUSS anniversary dates to consider the students' continued ESOL placement beyond 3 years from the students' DEUSS. We propose the following adjustment:

103 Basic 9-12	.5000	
130 ESOL	<u>(.5000)</u>	.0000

22. [Ref. 90105] The parent notification letter for one ELL student's placement in the ESOL Program was not dated and we could not otherwise determine whether the notification was timely made (i.e., prior to the reporting survey period). We propose the following adjustment:

103 Basic 9-12	.3125	
130 ESOL	<u>(.3125)</u>	.0000

23. [Ref. 90106] The *Matrix of Services* form for one ESE student reported in Program No. 254 (ESE Support Level 4) did not identify the individual services under Domain D. We recalculated the *Matrix of Services* form to reflect only the services specified and determined that the student was eligible for Program No. 113 (Grades 9-12 with ESE services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	<u>.0000</u> <u>(1.5000)</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Jean Ribault High School (#0961)

24. [Ref. 96101] The IEPs for two students were not signed by those who participated in the development of the students' IEPs. We propose the following adjustment:

103 Basic 9-12	1.5000	
113 Grades 9-12 with ESE Services	<u>(1.5000)</u>	.0000

25. [Ref. 96102] The file for one ESE student did not contain an IEP covering the reporting survey periods. We propose the following adjustment:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>	<u>.0000</u>
		<u>.0000</u>

Global Outreach Charter Academy (#1221)

26. [Ref. 122101] The attendance for two students (one in our Basic test and one in our Basic with ESE Services test) could not be verified for the October 2015 reporting survey period. School records did not demonstrate that the teachers of record for these two students had recorded their classes' daily attendance in the District's official student attendance system (Focus). We were provided an Excel spreadsheet that the School presented as attendance activity; however, it was not clear who prepared the spreadsheet or when it was completed. Additionally, use of a spreadsheet is contrary to the School's established procedures for recording attendance. Accordingly, we propose the following adjustment:

101 Basic K-3	(.5001)	
111 Grades K-3 with ESE Services	<u>(.5001)</u>	(1.0002)

27. [Ref. 122102] ELL Committees for three students were not convened by October 1, 2015 (one student) or within 30 school days (two students) prior to the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

102 Basic 4-8	2.0418	
130 ESOL	<u>(2.0418)</u>	.0000

28. [Ref. 122103] The parent notification letter for one ELL student's placement in the ESOL Program was not completed until October 21, 2015, which was after the October 2015 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4584	
130 ESOL	<u>(.4584)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Global Outreach Charter Academy (#1221) (Continued)

29. [Ref. 122104] The English language proficiency of one student was not assessed using an approved Department of Education aural and oral language proficiency test or assessment in reading and writing prior to the student's initial ESOL placement. We propose the following adjustment:

101 Basic K-3	.9168	
130 ESOL	<u>(.9168)</u>	.0000

30. [Ref. 122170] One teacher did not hold a valid Florida teaching certificate during the October 2015 and February 2016 reporting survey periods and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	5.0424	
130 ESOL	<u>(5.0424)</u>	.0000

31. [Ref. 122171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Educational Leadership but taught courses requiring certification in English, Reading, and ESOL. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

102 Basic 4-8	1.7485	
130 ESOL	<u>(1.7485)</u>	.0000
		<u>(1.0002)</u>

Waterleaf Elementary School(#1601)

32. [Ref. 160101] The OT contact logs for one part-time ESE student were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

111 Grades K-3 with ESE Services	<u>(.0125)</u>	(.0125)
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33. [Ref. 160102] The English language proficiency for one ELL student was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustment:

101 Basic K-3	.4250	
102 Basic 4-8	.4250	
130 ESOL	<u>(.8500)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Waterleaf Elementary School (#1601) (Continued)

34. [Ref. 160103] The parents of one ELL student were not notified of their child's ESOL placement until November 6, 2015, which was after the October 2015 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4250	
130 ESOL	<u>(.4250)</u>	.0000
		<u>(.0125)</u>

Bartram Springs Elementary School (#1611)

35. [Ref. 161101] The file for one ELL student did not contain documentation to support the student's ESOL placement. We propose the following adjustment:

101 Basic K-3	.4167	
130 ESOL	<u>(.4167)</u>	.0000

36. [Ref. 161102] 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 also noted that the student's *ELL Student Plan* was incomplete as the *Plan* did not specifically identify the courses that were to employ ESOL strategies. We propose the following adjustment:

101 Basic K-3	.8334	
130 ESOL	<u>(.8334)</u>	.0000

37. [Ref. 161170/71] Two teachers were appropriately approved by the School Board to teach Primary Language Arts to ELL students out of field; however, the parents of the ELL students were not notified of the teachers' out-of-field status until February 11, 2016, which was after the October 2015 reporting survey period. We propose the following adjustments:

<u>Ref. 161170</u>		
101 Basic K-3	.1667	
130 ESOL	<u>(.1667)</u>	.0000

<u>Ref. 161171</u>		
101 Basic K-3	.1667	
130 ESOL	<u>(.1667)</u>	.0000

.0000

Findings

Mount Herman ESE Center (#1641)

38. [Ref. 164101] One ESE student was not in attendance during the February 2016 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

255 ESE Support Level 5	(.5455)	(.5455)
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39. [Ref. 164170] One teacher held a temporary certificate with a validity period of 2014-17, but the teacher’s hire date was not provided for our review; consequently, we could not determine whether the GK requirements were timely completed as prescribed by SBE Rule 6A-4.0021, FAC, and Section 1012.56, Florida Statutes. We propose the following adjustment:

103 Basic 9-12	7.4928	
254 ESE Support Level 4	(7.4928)	.0000
		(.5455)

Palm Avenue Exceptional Student Center (#1701)

40. [Ref. 170101] The course schedule for one ESE student reported for 1.0000 FTE covering the October 2015 (.5000 FTE) and February 2016 (.5000 FTE) reporting survey periods was incorrectly reported. The student was enrolled in the School’s Career Placement Program with no instructional time provided on campus. Consequently, the timecard supporting the student’s instructional time in the Career Placement Program supported only 15 hours (or .3000 FTE) per reporting survey period. We propose the following adjustment:

254 ESE Support Level 4	(.4000)	(.4000)
		(.4000)

Hospital and Homebound Program (#1811)

41. [Ref. 181101] The course schedule for one ESE student in our Basic test incorrectly reported the student’s instructional time in Program No. 103 (Basic 9-12). The course schedules of ESE students should be reported entirely in ESE. We propose the following adjustment:

103 Basic 9-12	(.2668)	
113 Grades 9-12 with ESE Services	.2668	.0000

Findings

Hospital and Homebound Program (#1811) (Continued)

42. [Ref. 181102] Eight ESE students in the Hospital and Homebound Program were provided instruction while at a residential treatment facility either through Web-based group instruction (instruction that enables one teacher to serve multiple remote student sites simultaneously) or by direct instruction at the facility. The District reported these students based on receiving direct individual instruction at a home or hospital, which would qualify for 13 special consideration points on the students' *Matrix of Services* forms. However, School records demonstrated that the direct instruction was not provided on an individual basis but to a group of students; therefore, the students were not eligible for the special consideration points on their *Matrix of Services* forms. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5336	
255 ESE Support Level 5	<u>(.5336)</u>	.0000

43. [Ref. 181103] The course schedules were incorrectly reported for three ESE students. The students' homebound and Web-based instruction was entirely reported in Program No. 255 (ESE Support Level 5) based on their ESE placements in the Hospital and Homebound Program rather than what was specifically supported by the students' *Matrix of Services* forms. Further, School records demonstrated that all the students' reported courses were provided through Web-based group instruction. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.2668	
255 ESE Support Level 5	<u>(.2668)</u>	.0000

44. [Ref. 181104] The course schedules were incorrectly reported for four ESE students. The students' schedules included time that was consultative in nature as indicated on the students' IEPs and the students received no direct instruction. Consequently, these minutes should not have been reported for FEFP funding.

254 ESE Support Level 4	(.0014)	
255 ESE Support Level 5	<u>(.0333)</u>	(.0347)

45. [Ref. 181105] The number of homebound instructional minutes for four ESE students were not reported as provided and scheduled by the students' IEPs. We propose the following adjustment:

255 ESE Support Level 5	<u>(.2250)</u>	(.2250)
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Findings

Hospital and Homebound Program (#1811) (Continued)

46. [Ref. 181106] The number of homebound instructional minutes for one ESE student receiving both homebound and on-campus instruction was incorrectly reported for the student's homebound instruction. The student was reported for 180 minutes of such instruction but only received 150 minutes during the February 2016 reporting survey period. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0100)</u>	(.0100)
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47. [Ref. 181108] The homebound instructors' contact logs for three ESE students 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	<u>(.0995)</u>	(.0995)
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48. [Ref. 181109] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

254 ESE Support Level 4	.8940	
255 ESE Support Level 5	<u>(.8940)</u>	.0000

49. [Ref. 181110] The course schedule was incorrectly reported for one ESE student (reported for .2668 FTE). The student was scheduled for Web-based instruction but did not attend any of the Web-based courses. However, we noted that the homebound instructor's contact logs supported homebound instruction to the student for 60 minutes (.0200 FTE). We propose the following adjustment:

255 ESE Support Level 5	<u>(.2468)</u>	(.2468)
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50. [Ref. 181111] The number of instructional minutes was incorrectly reported for one ESE student (reported as 201 CMW or .0840 FTE for the October 2015 and February 2016 reporting survey periods). The instructional minutes reported included 195 minutes of homebound instruction, 4 minutes of consultative vision therapy, and 2 minutes of consultative language therapy for each reporting survey period. However, the number of minutes scheduled by the student's IEP and provided was only 90 CMW of homebound instruction. The consultative time did not involve direct instruction, the Physical Therapist's contact logs indicated the student was absent during the October 2015 reporting survey period, and contact logs for the February 2016 reporting survey (*Finding Continues on Next Page*)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Hospital and Homebound Program (#1811) (Continued)

period were not available at the time of our examination and could not be subsequently located; thus, this instruction was not FEFP fundable. We propose the following adjustment:

255 ESE Support Level 5	(.1080)	(.1080)
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51. [Ref. 181170/72/73] Our examination disclosed that 26 courses reported in the October 2015 and February 2016 reporting survey periods were reported under three separate contracted services numbers instead of the individual identification numbers of the three teachers who taught the courses. Our inquiry with District personnel disclosed that the teachers who taught 18 of the courses did not have valid Florida teaching certificates and were not otherwise qualified to teach those courses (6 courses – Ref. 181170 and 12 courses – Ref. 181172) and, for the remaining 8 courses (Ref. 181173) the teachers could not be identified. Consequently, we propose the following adjustments:

<u>Ref. 181170</u>		
103 Basic 9-12	.9614	
255 ESE Support Level 5	(.9614)	.0000
 <u>Ref. 181172</u>		
102 Basic 4-8	.9265	
255 ESE Support Level 5	(.9265)	.0000
 <u>Ref. 181173</u>		
102 Basic 4-8	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
		<u>(.7240)</u>

Kings Trail Elementary School (#2031)

52. [Ref. 203101] The parents of one ELL student were not notified of their child’s placement in the ESOL Program until October 21, 2015, which was after the October 2015 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.4250	
130 ESOL	(.4250)	.0000
		<u>.0000</u>

Findings

Southside Middle School (#2111)

53. [Ref. 211101] One ELL student’s attendance could not be verified for the February 2016 reporting survey period. School records did not demonstrate that the student’s teachers recorded daily attendance into the District’s official student attendance system (Focus). We propose the following adjustment:

102 Basic 4-8	(.1875)	
130 ESOL	<u>(.3125)</u>	(.5000)

54. [Ref. 211102] ELL Committees were not convened by October 1, 2015, (one student) or within 30 school days (three students) 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:

102 Basic 4-8	1.8750	
130 ESOL	<u>(1.8750)</u>	.0000

55. [Ref. 211103] The parent notification letter for one ELL student’s placement in the ESOL Program was not dated and we could not otherwise determine whether the notification was made on a timely basis (i.e., prior to the reporting survey period). We propose the following adjustment:

102 Basic 4-8	.3125	
130 ESOL	<u>(.3125)</u>	.0000

56. [Ref. 211171] The parents of ELL students taught by one teacher were not notified of the teacher’s out-of-field status in Reading and ESOL. The parental notification letter covering the October 2015 reporting survey period did not list ESOL as an out-of-field area and a subsequent parental notification letter dated February 11, 2016, was after the October 2015 reporting survey period. We propose the following adjustment:

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

57. [Ref. 211175] One teacher was not properly certified and was not approved by the School Board to teach out of field in Reading to a class that also included ELL students. The teacher was certified in English but taught a course that required certification in Reading and ESOL. We also noted that the letter used to notify the parents of the teacher’s out-of-field status did not list Reading as an out-of-field subject area. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Southside Middle School (#2111) (Continued)

102 Basic 4-8	.4375	
130 ESOL	<u>(.4375)</u>	<u>.0000</u>
		<u>(.5000)</u>

Samuel W. Wolfson High School (#2241)

58. [Ref. 224101] The IEPs for two ESE students were not signed by those who participated in the development of the students' IEPs. We propose the following adjustment:

103 Basic 9-12	2.0000	
113 Grades 9-12 with ESE Services	<u>(2.0000)</u>	<u>.0000</u>

59. [Ref. 224102] For two ELL students, an ELL Committee was not convened (one student) and the English language proficiency was not assessed (one student) 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	.8750	
130 ESOL	<u>(.8750)</u>	<u>.0000</u>
		<u>.0000</u>

Alden Road Exceptional Student Center (#2521)

60. [Ref. 252101] Three 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	1.0000	
254 ESE Support Level 4	<u>(.5000)</u>	<u>.0000</u>
255 ESE Support Level 5	<u>(.5000)</u>	<u>.0000</u>
		<u>.0000</u>

Twin Lakes Academy Middle School (#2531)

61. [Ref. 253101] The IEP for one ESE student was not signed by those who participated in the development of the student's IEP. We propose the following adjustment:

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

Findings

Twin Lakes Academy Middle School (#2531) (Continued)

62. [Ref. 253102] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.3125	
130 ESOL	<u>(.3125)</u>	.0000

63. [Ref. 253103] The *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located. We also noted that an ELL Committee was not convened by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.3115	
130 ESOL	<u>(.3115)</u>	.0000

64. [Ref. 253104] The file for one ELL student did not contain documentation to support the student’s ESOL placement. We propose the following adjustment:

102 Basic 4-8	.2500	
130 ESOL	<u>(.2500)</u>	.0000

65. [Ref. 253105] The file for one ELL student indicated that the student had been exited from the ESOL Program on October 9, 2015, which was prior to the October 2015 and February 2016 reporting survey periods. We propose the following adjustment:

102 Basic 4-8	.6250	
130 ESOL	<u>(.6250)</u>	.0000

66. [Ref. 253106] One ELL student was incorrectly reported in the ESOL Program. The student scored proficient on all areas of the CELLA test and had a reading score of 3 on the spring 2015 FSA in ELA; however, an ELL Committee was not convened to consider the student’s continued ESOL placement. We propose the following adjustment:

102 Basic 4-8	.5000	
130 ESOL	<u>(.5000)</u>	.0000

67. [Ref. 253107/08] ELL Committees were not convened for three students 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 adjustments:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Twin Lakes Academy Middle School (#2531) (Continued)

<u>Ref. 253107</u>		
102 Basic 4-8	.3125	
130 ESOL	<u>(.3125)</u>	.0000

<u>Ref. 253108</u>		
102 Basic 4-8	1.2500	
130 ESOL	<u>(1.2500)</u>	.0000

8. [Ref. 253170] The letter notifying parents of ELL students taught by one out-of-field teacher did not state that the teacher was out of field in Reading. We propose the following adjustment:

102 Basic 4-8	.4375	
130 ESOL	<u>(.4375)</u>	.0000
		<u>.0000</u>

Abess Park Elementary School (#2631)

69. [Ref. 263101] An ELL Committee was not convened by October 1, 2015, to consider one student’s continued ESOL placement beyond 3 years from the student’s DEUSS. An ELL Committee convened on October 20, 2015, recommended that the student be exited from the ESOL Program. We propose the following adjustment:

102 Basic 4-8	.4250	
130 ESOL	<u>(.4250)</u>	.0000
		<u>.0000</u>

First Coast High School (#2651)

70. [Ref. 265101] Four ESE students (one student was in our Basic with ESE Services test and three students were in our ESE Support Levels 4 and 5 test) were not in attendance during the February 2016 reporting survey period and should not have been reported for FEPF funding. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.5000)	
254 ESE Support Level 4	<u>(1.5000)</u>	(2.0000)

71. [Ref. 265102] ELL Committees were not convened by October 1 (one student) or within 30 school days (four students) 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:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

First Coast High School (#2651) (Continued)

103 Basic 9-12	2.6875	
130 ESOL	<u>(2.6875)</u>	.0000

72. [Ref. 265103] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

73. [Ref. 265171] The parents of ELL students taught by one out-of-field teacher were not notified of the teacher's out-of-field status. We propose the following adjustments:

103 Basic 9-12	.1875	
130 ESOL	<u>(.1875)</u>	.0000

74. [Ref. 265175] The parents of ESE students taught by one out-of-field teacher were not notified of the teacher's out-of-field status. We propose the following adjustments:

103 Basic 9-12	1.1989	
254 ESE Support Level 4	<u>(1.1989)</u>	.0000
		<u>(2.0000)</u>

Kernan Middle School (#2791)

75. [Ref. 279101] One ESE student was not in attendance during the October 2015 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

112 Grades 4-8 with ESE Services	<u>(.5000)</u>	(.5000)
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76. [Ref. 279102] The file for one ELL student did not contain evidence that the student's parents were notified of the student's ESOL placement. We propose the following adjustment:

102 Basic 4-8	.6250	
130 ESOL	<u>(.6250)</u>	.0000

77. [Ref. 279103] ELL Committees were not convened for two ELL students 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 also noted *(Finding Continues on Next Page)*

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Kernan Middle School (#2791) (Continued)

that one of the students' English language proficiency was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustment:

102 Basic 4-8	.8750	
130 ESOL	<u>(.8750)</u>	.0000

78. [Ref. 279104] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustments:

112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

79. [Ref. 279106] One ELL student was incorrectly reported in the ESOL Program. The student scored proficient on all areas of the CELLA test and had a reading score of level 3 on the spring 2015 FSA in ELA; however, an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

102 Basic 4-8	.6250	
130 ESOL	<u>(.6250)</u>	.0000

80. [Ref. 279170/71] The parents of ESE students taught by two out-of-field teachers were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 279170</u>		
102 Basic 4-8	.0625	
254 ESE Support Level 4	<u>(.0625)</u>	.0000

<u>Ref. 279171</u>		
102 Basic 4-8	.3583	
254 ESE Support Level 4	<u>(.3583)</u>	.0000

81. [Ref. 279172] One teacher was not properly certified and was not appropriately approved by the School Board to teach out of field. The teacher was certified in ESE but taught courses that also required the ASD Endorsement. We also noted that the parents of the ESE students were not notified of the teacher's out-of-field status until February 12, 2016, which was after the October 2015 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.4001	
254 ESE Support Level 4	<u>(.4001)</u>	.0000

Findings

Kernan Middle School (#2791) (Continued)

82. [Ref. 279174] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Middle Grades General Science but taught courses that required certification in ESE and the ASD Endorsement. We also noted that the parents of the ESE students who were taught by the out-of-field teacher were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.2958	
254 ESE Support Level 4	<u>(.2958)</u>	<u>.0000</u>
		<u>(.5000)</u>

River City Science Academy Innovation School (#5441) Charter School

83. [Ref. 544170] One teacher was approved by the Charter School Board to teach out of field in Elementary Education and ESOL; however, the letter used to notify parents of the teacher’s out-of-field status was dated October 19, 2015, which was after the October 2015 reporting survey period. Since the student is cited in Finding 84 (Ref. 544102), we present this disclosure finding with no proposed adjustment.

.0000

84. [Ref. 544102] ELL Committees were not convened for four students by October 1 (three students) or within 30 school days (one student) prior to the students’ DEUSS anniversary dates to consider the students’ continued ESOL placements beyond 3 years from the students’ DEUSS. We also noted that one of the student’s English language proficiency was not assessed within 30 school days prior to the student’s DEUSS anniversary date. We propose the following adjustment:

101 Basic K-3	1.2750	
102 Basic 4-8	1.5640	
130 ESOL	<u>(2.8390)</u>	<u>.0000</u>

85. [Ref. 544103] The *ELL Student Plan* for one student enrolled in the ESOL Program was incomplete as the *Plan* did not identify the specific courses that were to employ ESOL strategies. We propose the following adjustment:

102 Basic 4-8	.4250	
130 ESOL	<u>(.4250)</u>	<u>.0000</u>
		<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Duval Charter School at Mandarin (#5511)

86. [Ref. 551101] The IEP for one ESE student was not signed by those who participated in the development of the student's IEP. We propose the following adjustment:

102 Basic 4-8	.4999	
112 Grades 4-8 with ESE Services	(.4999)	.0000

87. [Ref. 551102] The *ELL Student Plan* for one student enrolled in the ESOL Program was incomplete as the *Plan* did not identify all of the specific courses that were to employ ESOL strategies. We propose the following adjustment:

101 Basic K-3	.4250	
130 ESOL	(.4250)	.0000

88. [Ref. 551103] ELL Committees were not convened by October 1 to consider two students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

102 Basic 4-8	.8500	
130 ESOL	(.8500)	.0000

89. [Ref. 551104] Two ELL students were beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.7856	
130 ESOL	(.7856)	.0000

90. [Ref. 551170] One teacher did not hold a valid Florida teaching certificate during the October 2015 reporting survey period and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	.4167	
130 ESOL	(.4167)	.0000

91. [Ref. 551173] The parents of one ELL student taught by one out-of-field teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.1429	
130 ESOL	(.1429)	.0000

.0000

Findings

Duval Charter School at Southside (#5551)

92. [Ref. 555101] ELL Committees for four students were not convened by October 1 (two students) or within 30 school days (two students) to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

101 Basic K-3	.8334	
102 Basic 4-8	2.1000	
130 ESOL	<u>(2.9334)</u>	.0000

93. [Ref. 555102] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.3125	
130 ESOL	<u>(.3125)</u>	.0000

94. [Ref. 555103] The file for one ELL student did not contain documentation to support the student's ESOL placement. We propose the following adjustment:

101 Basic K-3	.4167	
130 ESOL	<u>(.4167)</u>	.0000

95. [Ref. 555104] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

96. [Ref. 555170] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field until December 11, 2015, which was after the October 2015 reporting survey period. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status until February 10, 2016, which was after the October 2015 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.2500	
130 ESOL	<u>(.2500)</u>	.0000

97. [Ref. 555171] One teacher was appropriately approved by the Charter School Board to teach out of field in Reading, English, and ESOL; however, the parents of the ELL student were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Duval Charter School at Southside (#5551) (Continued)

102 Basic 4-8	.1875	
130 ESOL	<u>(.1875)</u>	.0000

98. [Ref. 555172] One teacher held a temporary teaching certificate with a validity period of 2014-17, but the teacher’s hire date was not provided for our review. Consequently, we could not determine whether the GK requirements were timely completed as prescribed by SBE Rule 6A-4.0021, FAC, and Section 1012.56, Florida Statutes. We propose the following adjustment:

102 Basic 4-8	.1875	
130 ESOL	<u>(.1875)</u>	<u>.0000</u>
		<u>.0000</u>

Duval Virtual Academy Franchise (#7004)

99. [Ref. 700401] The course schedules were incorrectly reported for two ESE virtual education students. The students completed full-credit courses (.1667 FTE per course) but their schedules were reported as half-credit courses (.0834 FTE per course). We also noted that the file for one of the students did not contain a valid IEP. We propose the following adjustment:

103 Basic 9-12	.1667	
113 Grades 9-12 with ESE Services	<u>(.0001)</u>	<u>.1666</u>
		<u>.1666</u>

Duval Virtual Instruction Academy (#7023)

100. [Ref. 702302] The FTE was incorrectly reported for two virtual education students (one in our Basic test and one in our Basic with ESE Services test). The methodology used to calculate the reported FTE for these students was based on dividing 1.0000 FTE by the number of courses reported rather than reporting based on the number of minutes for each course. However, since the students in our test successfully completed the prescribed level of content that counts toward promotion to the next grade and the students were not reported for more than the maximum 1.0000 FTE, we present this disclosure Finding with no proposed adjustment.

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**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Duval Virtual Instruction Academy (#7023) (Continued)

101. [Ref. 702301] The course schedules for two Basic virtual education students was incorrectly reported. The schedules were reported as though the students were full-time students in an elementary setting. However, the students were in 6th and 7th grade and the FTE should have been reported for each course based on whether the course was completed for full-credit (.1667 FTE) or half-credit (.0834 FTE). We propose the following adjustment:

102 Basic 4-8	(.2830)	(.2830)
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(.2830)

Proposed Net Adjustment

(7.4148)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Duval County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting particularly for students in ESE Programs; (2) only students who are in membership during the survey week and in attendance at least 1 day of the reporting survey period are reported for FEFP funding; (3) *ELL Student Plans* are timely prepared and identify all of the specific courses that are to employ ESOL strategies; (4) students who are assessed as English language proficient are either exited from the ESOL Program or referred to an ELL Committee to determine the students' continued ESOL placements; (5) the English language proficiency of students being considered for continuation of their ESOL placements (beyond the initial 3-year base period) is assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year or within 30 school days prior to the students' DEUSS and ELL Committees are timely convened subsequent to these assessments; (6) ELL students' files contain proper documentation to support the students' ESOL placements; (7) parents are timely notified of their children's ESOL placements and parental notification letters are properly dated to evidence timely notification; (8) ELL students are not reported for more than the 6-year period allowed for State funding of ESOL; (9) ESE students are reported as scheduled by their IEPs which are properly prepared and signed and in accordance with their *Matrix of Services* forms that are properly and timely prepared, and these documents are retained in the students' files; (10) reported instructional minutes for students in the Hospital and Homebound Program are based on established schedules as indicated by homebound instructors' contact logs that clearly document the dates and lengths of times of instruction in conjunction with the students' IEPs and whether the instruction is direct instruction or in a group setting (Web-based instruction); (11) the on-campus portion of the course schedules for students who are alternately assigned to the Hospital and Homebound Program and school-based programs reflect the actual instruction provided during the reporting survey period and the course schedules are reported in the correct program as supported by the students' *Matrix of Services* forms and IEPs; (12) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (13) course schedules and the associated FTE for virtual education students are accurately reported; (14) 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; (15) teachers who are issued temporary certificates timely pass the Florida GK test; (16) parents are timely notified when their children are assigned to teachers teaching out of field; (17) documentation is retained that identifies teachers of instruction during the reporting survey periods and evidences that the teachers have a valid Florida teaching certificate; and (18) consultative instruction provided on behalf of ESE students that is not direct instruction is not reported for FEFP funding.

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

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

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

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 168 schools other than charter schools, 35 charter schools, 3 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students. For the fiscal year ended June 30, 2016, State funding totaling \$447 million was provided through the FEFP to the District for the District-reported 129,024.95 unweighted FTE as recalibrated, which included 12,206.78 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 Department of Education 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 Department of Education 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 Department of Education 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*

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

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment as reported under the FEFP to the Department of Education 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:

<u>School</u>	<u>Findings</u>
1. ESE Pre Kindergarten Disabilities Center	1 through 4
2. Andrew Jackson High School	5 and 6
3. Lone Star High School*	NA
4. Atlantic Beach Elementary School	7
5. Spring Park Elementary School	8 through 13
6. Southside Estates Elementary School	14 through 16
7. San Jose Elementary School	17 and 18
8. Englewood High School	19 through 23
9. Jean Ribault High School	24 and 25
10. Global Outreach Charter Academy*	26 through 31
11. Waterleaf Elementary School	32 through 34
12. Bartram Springs Elementary School	35 through 37
13. Mount Herman ESE Center	38 and 39
14. Palm Avenue Exceptional Student Center	40
15. Hospital and Homebound Program	41 through 51
16. Kings Trail Elementary School	52
17. Southside Middle School	53 through 57
18. Samuel W. Wolfson High School	58 and 59
19. Alden Road Exceptional Student Center	60
20. Twin Lakes Academy Middle School	61 through 68
21. Abess Park Elementary School	69
22. First Coast High School	70 through 74
23. Kernan Middle School	75 through 82
24. Biscayne High School*	NA
25. River City Science Academy Innovation School*	83 through 85
26. Duval Charter School at Mandarin*	86 through 91
27. Duval Charter School at Southside*	92 through 98
28. Duval Virtual Academy Franchise	99
29. Duval Virtual Instruction Academy	100 and 101

* Charter School



Sherrill F. Norman, CPA
Auditor General

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 Duval 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.

Opinion

In our opinion, the Duval County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 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 weaknesses⁵ 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. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

⁵ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
June 12, 2017

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Duval 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 Department of Education for the fiscal year ended June 30, 2016. (See NOTE B.) The population of vehicles (1,871) 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 (85,268) 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:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
Teenage Parents and Infants	72
Hazardous Walking	3,720
IDEA – PK through Grade 12, Weighted	6,283
All Other FEFP Eligible Students	<u>75,193</u>
Total	<u>85,268</u>

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

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(8)	-	-
Our tests included 429 of the 85,268 students reported as being transported by the District.	-	28	(21)
In conjunction with our general tests of student transportation we identified certain issues related to 245 additional students.	-	<u>245</u>	<u>(106)</u>
Totals	<u>(8)</u>	<u>273</u>	<u>(127)</u>

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

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

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 Department of Education. The Duval 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*.

**Students
Transported
Proposed Net
Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 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 reported number of vehicles in operation was overstated by a total of 8 buses for the February 2016 reporting survey period. The buses were incorrectly included in the number of buses in operation due to input errors made when recording the bus numbers. We propose the following adjustment:

February 2016 Survey
Number of Buses in Operation (8)

2. [Ref. 52] Our general tests disclosed that two PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category and were not otherwise eligible for transportation funding. We propose the following adjustment:

**Students
Transported
Proposed Net
Adjustments**

Findings

February 2016 Survey

90 Days in Term

All Other FEFP Eligible Students	(2)	(2)
----------------------------------	-----	-----

3. [Ref. 53] Our general tests disclosed that 171 middle or junior high school students (one student was in our test) were incorrectly reported in the Hazardous Walking ridership category. The Hazardous Walking ridership category is designated for students in Grades K-6 enrolled in an elementary school. We determined that 131 of the students lived more than 2 miles from school and were eligible to be reported in the All Other FEFP Eligible Students ridership category and the remaining 40 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2015 Survey

90 Days in Term

Hazardous Walking	(92)	
All Other FEFP Eligible Students	70	

February 2016 Survey

90 Days in Term

Hazardous Walking	(79)	
All Other FEFP Eligible Students	<u>61</u>	(40)

4. [Ref. 54] Our general tests disclosed that one student was erroneously reported in the Teenage Parents and Infants ridership category. The student was not a teenage parent but was otherwise eligible for reporting in the Hazardous Walking ridership category. We propose the following adjustment:

February 2016 Survey

90 Days in Term

Teenage Parents and Infants	(1)	
Hazardous Walking	<u>1</u>	0

5. [Ref. 55] Our general tests disclosed the following exceptions for 20 students:

- a. Two students reported in the IDEA – PK through Grade 12, Weighted ridership category were reported for the incorrect number of DIT. The students were reported during the February 2016 reporting survey period for 9 and 4 days but should have been reported for 18 and 14 DIT, respectively.

**Students
Transported
Proposed Net
Adjustments**

Findings

- b. Ten students were either not listed on the bus drivers' reports or were not marked as riding the bus during the February 2016 reporting survey period and were not otherwise eligible for State transportation funding.
- c. The IEPs for 8 students reported in the IDEA - PK through Grade 12, Weighted ridership category did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category; however, all 8 students were eligible for reporting in the All Other FEFP Eligible Students ridership category. We also noted that 1 of these students was reported for 18 DIT but should have been reported for 9 DIT.

We propose the following adjustments:

a. February 2016 Survey			
	<u>18 Days in Term</u>		
	IDEA - PK through Grade 12, Weighted	1	
	<u>14 Days in Term</u>		
	IDEA - PK through Grade 12, Weighted	1	
	<u>9 Days in Term</u>		
	IDEA - PK through Grade 12, Weighted	(1)	
	<u>4 Days in Term</u>		
	IDEA - PK through Grade 12, Weighted	(1)	0
b. February 2016 Survey			
	<u>54 Days in Term</u>		
	IDEA - PK through Grade 12, Weighted	(1)	
	<u>36 Days in Term</u>		
	IDEA - PK through Grade 12, Weighted	(4)	
	<u>18 Days in Term</u>		
	IDEA - PK through Grade 12, Weighted	(5)	(10)
c. October 2015 Survey			
	<u>36 Days in Term</u>		
	IDEA - PK through Grade 12, Weighted	(2)	
	All Other FEFP Eligible Students	2	
	<u>18 Days in Term</u>		
	IDEA - PK through Grade 12, Weighted	(1)	
	<u>9 Days in Term</u>		
	All Other FEFP Eligible Students	1	

Findings

**Students
Transported
Proposed Net
Adjustments**

February 2016 Survey

36 Days in Term

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

18 Days in Term

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

6. [Ref. 56] Three students in our test were incorrectly reported in the Hazardous Walking ridership category. The students did not have to cross a hazardous route to attend school. We were able to determine that two of the students lived 2 miles or more from the students' assigned schools and were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category; however, the remaining student was not eligible for State transportation funding. We propose the following adjustments:

October 2015 Survey

90 Days in Term

Hazardous Walking	(2)	
All Other FEFP Eligible Students	1	

February 2016 Survey

90 Days in Term

Hazardous Walking	(1)	
All Other FEFP Eligible Students	<u>1</u>	(1)

7. [Ref. 57] Seventy students (16 students were in our test) were either not listed on the bus drivers' reports (9 students) or were not marked as riding the bus (61 students) during the reporting survey periods. We propose the following adjustments:

July 2015 Survey

19 Days in Term

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

October 2015 Survey

90 Days in Term

All Other FEFP Eligible Students	(4)	
----------------------------------	-----	--

February 2016 Survey

90 Days in Term

Hazardous Walking	(7)	
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>(57)</u>	(70)

Findings

8. [Ref. 58] Two students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. We noted that for one student an IEP was not maintained on file and the IEP for the other the student did not indicate that the student met at least one of the five criteria required for reporting in a weighted ridership category. However, we determined that both students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

October 2015 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	<u>2</u>	0

9. [Ref. 59] We noted the following exceptions for six students in our test who were incorrectly reported in the All Other FEFP Eligible Students ridership category:

- a. The IEP for one student evidenced that the student met at least one of the five criteria required for reporting in a weighted ridership category; thus, the student should have been reported in the IDEA - PK through Grade 12, Weighted ridership category.
- b. One student lived less than 2 miles from school; however, we determined that the student had to cross a designated hazardous route to get to school and was otherwise eligible to be reported in the Hazardous Walking ridership category.
- c. We could not verify one student's address and, therefore, were unable to determine whether the student was eligible for State transportation funding.
- d. Three students lived less than 2 miles from school and were not eligible to be reported for State transportation funding.

We propose the following adjustments:

July 2015 Survey

19 Days in Term

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

October 2015 Survey

90 Days in Term

Hazardous Walking	1	
All Other FEFP Eligible Students	(1)	

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
February 2016 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(4)	(4)
Proposed Net Adjustment		<u>(127)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Duval County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of vehicles in operation are accurately reported; (2) the number of DIT are accurately reported and documentation is maintained on file that supports each student's enrollment in an eligible program for the specified number of days; (3) students are reported in the correct ridership category based on their grade level and eligibility criteria, and documentation is maintained on file to support that reporting; (4) only PK students who are classified as students with disabilities under IDEA are reported for State transportation funding; (5) IEPs are maintained in readily-accessible files and students who are 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 evidenced by the students' IEPs; (6) only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (7) the distance from home to the students' assigned schools is verified prior to the students being reported in the All Other FEFP Eligible Students ridership category; (8) only students who are teenage parents and enrolled in a Teenage Parent Program and their PK children are reported in the Teenage Parents and Infants ridership category; and (9) only students who meet the specified criteria and need to cross a designated hazardous walking location are reported 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 Duval County

For the fiscal year ended June 30, 2016, the District received \$18.6 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2015	82	606
October 2015	892	42,004
February 2016	897	42,658
June 2016	—	—
Totals	<u>1,871</u>	<u>85,268</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

NOTE B – TESTING STUDENT TRANSPORTATION
--

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the Department of Education 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



June 2, 2017

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

Dr. Patricia S. Willis
Superintendent

1701 Prudential Drive | Jacksonville, FL 32207
904.390.2115 | Fax 904.390.2586
vitfin@duvalschools.org | www.duvalschools.org

Subject: Response to the preliminary and tentative report on the examination of full-time equivalent (FTE) students and students transported under the Florida Education Finance Program (FEFP), as reported by the Duval County District School Board for the fiscal year ended June 30, 2016.

Dear Ms. Norman:

District personnel has reviewed the above referenced report, and I am pleased that Duval County Public Schools was found to have 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 for the fiscal year ended June 30, 2016. Regretfully, we are aware that your procedures disclosed noncompliance involving State requirements governing teacher certification, ESE Support Levels 4 and 5, and English for Speakers of Other Languages (ESOL). Other individual instances of noncompliance were also noted.

Please be assured that the District continues in its efforts to comply and conform to all Florida Statutes and Department of Education rules and regulations related to the Florida Education Finance Program. The deficiencies outlined in the preliminary and tentative report indicate that there are areas requiring attention, and these will be addressed. For further assurance of compliance, the District FTE auditors will continue to examine student and school documentation to assist with school and district administration's focus on requirements of adequate documentation to support FTE reporting within the Florida Education Finance Program, and the findings will continue to be reported to school and district administration for corrective actions. The District's corrective actions for the findings of the preliminary and tentative report are attached.

If you should have any questions, please contact David Kattreh, Director of Accounting, at kattrehd@duvalschools.org or 904-390-2087.

The District would like to express our appreciation to you and your staff for the expedient and professional manner in which this audit was conducted.

Sincerely,

A handwritten signature in black ink that reads "Dr. Patricia S. Willis".

Dr. Patricia S. Willis
Superintendent of Duval County Public Schools

EVERY SCHOOL. EVERY CLASSROOM. EVERY STUDENT. EVERY DAY.



Dr. Patricia S. Willis
Superintendent

1701 Prudential Drive | Jacksonville, FL 32207
904.390.2115 | Fax 904.390.2586
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Duval County Public Schools
Corrective Actions
To the Auditor General's Findings in the Preliminary and Tentative Report
Of the District's Reporting under the FEFP
For
Fiscal Year Ended June 30, 2016

Career and Technical Education 9-12 On-the-Job Training, OJT

Finding Number	Summary of Finding	Corrective Action Plan
5	Timecards could not be located	Processes for accountability and control have been reviewed by the school and the district CTE department. <ul style="list-style-type: none"> • Actions have been taken to ensure student timecards are submitted correctly to the school and the district CTE office. • Actions include having CTE staff make quarterly monitoring visits to ensure new protocols are followed.

English for Speakers of Other Languages, ESOL

Finding Numbers	Summary of Finding	Corrective Action Plan
8, 35, 63, 64, and 94	No ELL Student Plan on file	Every red ESOL folder has a SEAS instruction page on the right side. School ESOL contacts will follow the directions regarding the process of adding an ELL Student Plan on SEAS for every active ELL. The Plan will be printed and filed in the red folder.
14, 21, 27, 33, 36, 54, 59, 67, 69, 71, 77, 84, 88, and 92	ELL Committee meetings not convened as required	Two weeks before the beginning of every month, the ESOL District Office will send out an email to all schools with specific directions regarding the identification of ELLs in need of an ELL Committee meeting in the upcoming month. In addition, the ESOL District Office will offer at least two face-to-face trainings to ESOL contacts during the school year.

EVERY SCHOOL. EVERY CLASSROOM. EVERY STUDENT. EVERY DAY.

28, 34, 52, and 76	Parent was not notified of ESOL placement on a timely basis	ESOL Temporary Placement Letters will be issued and mailed out to the parents upon receipt of Home Language Survey forms.
22 and 55	Parental notification letter was not dated	At the beginning of the school year, prior to FTE, the District ESOL Department will mail out ESOL Parent Notification Letters for active ELLs to all schools for program continuation, which will be dated.
9, 66, 67, and 79	Scored proficient on assessment and no ELL committee for continued services	After testing, a memorandum will continue to be sent to schools as a reminder that an ELL Committee meeting must be held. Individual score reports will be attached to the memorandum with specific instructions for those students that have passed the assessment.
29	An approved assessment was not used prior to placement	The ESOL Department will ensure that every student being placed into the program by ELL Committee action has been assessed with an approved English language proficiency assessment prior to placement.
17, 20, 85, and 87	ELL Plans did not identify courses with ESOL strategies, and/or the ELL Plan was dated after the FTE reporting survey.	At least two ESOL, FTE Compliance trainings will be held at the beginning of the school year, prior to survey 2. All ESOL contacts and Data Entry Clerks will attend these trainings. In addition, an email will be sent out to all ESOL contacts as a reminder to verify that ELL students are scheduled appropriately and that all ELL Student Plans have been updated prior to the FTE reporting survey.
62, 89, and 93	ESOL weighted FTE reported beyond six years	The DOE Data Verification Report in FOCUS alerts schools of students who are approaching the end of their sixth year. Schools are alerted to correct any inaccurate data prior to FTE.
65	ELL Committee recommended exit prior to FTE	District ESOL office will remind all schools to hold extension of services meetings and fax exit recommendations to the District ESOL office no later than Thursday before FTE date certain.

Charter Schools: Procedures will be implemented to ensure that proper documentation, scheduling, and folders are accurate and current. ESOL charter school staff will attend professional development opportunities offered by the district. District charter staff will work with legal staff to determine next steps in contract negotiations and will provide ongoing monitoring for proper records maintenance.

Exceptional Student Education, ESE

Finding Numbers	Summary of Finding	Corrective Action Plan
24, 25, 58, 61, and 86	No valid IEP for the FTE survey – missing IEP or missing required meeting participants' signatures	<p>The district will increase the frequency of a tiered system of internal monitoring and processes for ESE compliance:</p> <ul style="list-style-type: none"> • Provide webinar and face-to-face training for the implementation of regular ESE audits conducted by school-based administrators using district developed procedures (checklist). • Increase school-based monitoring reviews to monthly. • Increase random auditing conducted by Exceptional Education and Student Services (EESS) Department to at least every 9 weeks. • Results of random EESS audits will be reported to district leadership to ensure school level accountability. • Reflect ESE compliance elements into principals' evaluations.
2, 42, 43, 44, and 49	Matrix of Services errors - Utilization of 13 special consideration points; Consultation services reported with no direct instruction	<p>The Exceptional Education and Student Services (EESS) Department will provide Matrix of Services training to all Hospital/Homebound (HH) teachers and contracted program staff, to include:</p> <ul style="list-style-type: none"> • Allowable use of special consideration points; • Proper reporting of consultation services; and • Matching of appropriate matrix level to HH service delivery. <p>Random monitoring of IEPs and matrix of services will be conducted by EESS every nine weeks to ensure compliance.</p>
1, 2, 3, 4, 7, 10, 23, 32, 43, 45, 46, 47, 48, 49, 50, 60, 72, 78, and 95	FTE not reported according to Matrix of Services form; Homebound instructors' contact logs not available; Web based group instruction reported incorrectly; ESE services scheduled and reported did not match the IEP.	<p>The district's computerized IEP program (SEAS) which includes the <i>Matrix of Services</i> form will interface directly with FOCUS (student management system) to ensure accurate reporting of FTE by July 1, 2017.</p> <p>The Exceptional Education and Student Services Department will provide IEP training to all Hospital/Homebound teachers and contracted program staff to include:</p> <ul style="list-style-type: none"> • How to appropriately document the amount of services on an IEP for HH;

		<ul style="list-style-type: none"> The use of a scheduling form to ensure the correct matrix number for each student is entered into FOCUS; and The proper documentation of services, including contact logs. <p>Random monitoring of IEPs and matrix of services will be conducted by Exceptional Education and Student Services department every 9 weeks to ensure compliance.</p>
18 and 41	Students reported incorrectly (ESE student reported for Basic and/or ESOL FTE)	Continue to provide training to LEAs and school counselors on out-of-county ESE transfer procedures to ensure accurate scheduling and reporting.
40	Services not reported correctly (off-campus instruction reported for greater time than received)	Provide additional training to administrators and Data Entry Clerks at Exceptional Student Centers on correct scheduling and reporting of off-campus instruction.

Charter Schools: School ESE staff will review IEP's through SEAS and official copies located in the cumulative folders for alignment and to ensure accurate reporting of FTE. ESOL school staff will attend professional development opportunities offered by the district. District charter staff will work with legal staff to determine next steps in contract negotiations and will provide ongoing monitoring for proper records maintenance.

Student Attendance

Finding Numbers	Summary of Finding	Corrective Action Plan
19, 26, 32, 38, 53, 70, and 75	Student attendance could not be verified via source document, manual attendance or FOCUS; Students reported did not meet attendance criteria	<p>When students are enrolled in school into the SIS, FOCUS, teachers are to take attendance via the portal. Principals are provided daily reports on teachers that have taken attendance and those that have not. The district's FOCUS administrator will review these procedures with data entry clerks and school principals. School principal supervisors will also review with principals and monitor through monthly reports provided by the Office of Research and Accountability.</p> <p><u>Charter Schools:</u> A procedure will be implemented to ensure that attendance is recorded daily into Focus by all teachers. If a teacher is absent or does not have access to record student attendance in FOCUS, a paper copy of student attendance, which has been signed and dated by the substitute or regular teacher, will be forwarded on a daily basis to the school's Data Entry Manager for input.</p>

		<p><u>District Charter School Office:</u> Continue to provide opportunities for district staff to meet with charter representatives to explain and/or answer questions about attendance protocol. District charter staff will work with legal staff to determine next steps in contract negotiations for maintaining proper records.</p>
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Teacher Certification

Finding Numbers	Summary of Finding	Corrective Action Plan
11, 13, 31, 57, 81, 82, and 96	No Board approval of teacher's out-of-field status and no parent notification; or Board approval was after FTE	<p>The Certification office will continue to work with the Information Management (IM) team to enhance the out of field program in the new course master (FOCUS) to provide an accurate list of out of field teachers for Board approval to include the following:</p> <ul style="list-style-type: none"> • Work with IM to train and encourage school principals to run out of field report for parent notification as a means for comparing data with district run reports and checking for errors in out-of-field reporting. • Continue to provide notice to principals regarding procedures for working with HR Staffing and securing Board approval when out-of-field placement arises. • Work with appropriate staff regarding establishment of timeliness and enforcement of deadlines for entering information into the course master. <p><u>Charter Schools:</u> School administration will coordinate with governing board to confirm meeting dates are scheduled to provide ample time for all out-of-field teachers to be formally approved. The charter schools will timely issue the parent notification letters to all parents after the board's approval.</p> <p><u>District:</u> School administration will be provided the opportunity to attend trainings conducted by the district's Certification office. District charter staff will work with legal staff to determine next steps in contract negotiations for maintaining proper records.</p>

12, 16, 37, 56, 68, 73, 74, 80, 83, 91, and 97	Parents not notified of teacher's out-of-field status; Incomplete and/or late parent notification	<p>Continue to provide district training, a template, and a sample parent letter for each school that includes all information required for parent notification compliance.</p> <p>Continue to provide information, prior to FTE reporting surveys, to schools to advise them of the requirement to send parent notifications by the required deadlines.</p>
6, 15, 39, and 98	General Knowledge Exam Not Passed	<p>Offer district study sessions for General Knowledge exam portions and advise of study opportunities available throughout the state and online.</p> <p>Release teachers from employment based on statutory requirements regarding General Knowledge exam.</p>
30, 51, and 90	Teacher did not hold a valid Florida teaching certificate	<p><u>Charter Schools:</u> Procedures will be implemented to ensure that the certificate Issue Request is submitted to the district's Certification Office for processing.</p> <p><u>District:</u> Continue to remind charter school principals that an issue request form must be submitted to the Duval County Public Schools' Certification Office for all new teacher hires. School administration will be provided the opportunity to attend trainings conducted by the district's Certification office. District charter staff will work with legal staff to determine next steps in contract negotiations for maintaining proper records.</p>
51	Teacher could not be identified with the district reporting using a Contracted Services number instead of a Social	<p>Provide additional training to data entry personnel regarding proper entry of course master information for vacant positions and contracted service providers who are not district employees (i.e. appearing as "unknown teachers" with "CS" numbers.) The district will develop a system of consistency with the data entry process for such positions so that documentation of persons staffed into the positions is clear and accessible.</p> <p>The district will develop a system and database to properly track and schedule students who are serviced by private schools and residential facilities.</p>

Virtual Instruction

Finding numbers	Summary of Finding	Corrective Action Plan
99, 100, and 101	Reporting errors - half-credit instead of full credit course; inaccurate reporting; incorrect grade level	<p>The Duval Virtual Instruction Academy staff has reviewed all policies and procedures related to student data and data entry for the purpose of ensuring accuracy for enrollment credit and records.</p> <ul style="list-style-type: none"> • DVIA course credit data entry corrections have been made and the school's process for verification of course credit has been updated to ensure the correct data entry. The reporting forms for the internal process of credit review are updated. • The DVIA staff has verified the credit entry and student records process and have reviewed and modified as needed to ensure the correct information is reported. Corrections have been made as needed. • The indicators and written forms for DVIA reporting and entering grade levels in FOCUS have been reviewed and updated to ensure the data entry is correct. Corrections have been made to those students with errors.

Student Transportation

Finding Numbers	Summary of Finding	Corrective Action Plan
1	Total number of vehicles in operation were overstated	<p>These errors were due to absence of edits on the FOCUS Bus Number field. FOCUS custom program changes are already in place for Survey 2, 16/17, FOCUS to eliminate errors with incorrectly keyed route and bus numbers. A Fleet table with valid routes and associated bus numbers has been loaded to FOCUS and data entry must select a valid route. The associated bus number automatically fills. If an invalid route is keyed, no bus number fills and the record is not transmitted.</p>
3	Students in grades 7 and 8 were reported in the Hazardous Walking ridership category in error	<p>Though these students were reported in the incorrect category, 131 of these 6th grade students were found to live 2 miles or more from school and were eligible to be reported in the "All Other FEFP Eligible Students" ridership</p>

		<p>category. That would leave forty (40) students in the unfunded category.</p> <p>Our corrective action is to include a check in quality control procedure to verify grade level of students transmitted for funding to ensure that 6th graders are enrolled in K-8 or K-6 schools.</p>
5	Days in term were reported incorrectly	Students were reported as findings based on confusing, inaccurate, or incomplete IEP documentation. We contacted ESE/SEAS training staff who are proposing additional training as well as updates via their monthly newsletter for school staff to properly fill the Transportation sections on IEP's. Clarification was provided regarding funding eligibility for students participating in Community Based Instruction programs. This impacts the students' number of days in term allowed.
6	Elementary grade students were incorrectly reported in the Hazardous Walking ridership category with no crossing of a hazardous route	Include a check in quality control procedure to verify students transmitted for hazardous walking. There is a pending development of a tool in routing software that will assist with the process.
5 and 8	Students were reported in the IDEA - PK through grade 12, weighted ridership category when the IEPs did not include the required criteria	Some students were incorrectly carried over from Survey 2 and should have been marked as non-riders. Procedural changes have been put into effect to avoid this issue. We also contacted ESE/SEAS training staff who proposed additional training as well as updates via their monthly newsletter for school staff to properly fill the Transportation sections on IEPs.
2, 6, and 7	Students reported who were not eligible	Solution options include continued training, electronic bus tracking and some type of custom programming. Transportation is working with IT in a joint bus tracking Pilot. Additionally, we will include a check in quality control procedure to verify membership category for students transmitted for funding.
3, 4, 6, 8, and 9	Students reported in the incorrect category	With the transition to FOCUS there were data issues, which have since been corrected that could have contributed to the problem. We will include a check in quality control procedure to verify membership category for students transmitted for funding.