

**BROWARD 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, Robert W. Runcie served as Superintendent and the following individuals served as Board members:

Board Member	District No.
Ann Murray	1
Patricia Good	2
Heather P. Brinkworth	3
Abby M. Freedman, Vice Chair from 11-17-15	4
Dr. Rosalind Osgood, Chair from 11-17-15 Vice Chair through 11-16-15	5
Laurie Rich Levinson	6
Nora Rupert	7
Donna P. Korn, Chair through 11-16-15	8
Robin Bartleman	9

The team leader was Eric R. Seldomridge, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

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

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BROWARD COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DJJ	Department of Juvenile Justice
DOE	Department of Education
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
GK	General Knowledge
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, the Broward County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2016. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 62 of the 427 teachers in our test. Of the 427 teachers in our test, 174 (41 percent) taught at charter schools and 54 (87 percent) of the 62 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 227 of the 819 students in our ESOL test. Of the 819 students in our ESOL test, 344 (42 percent) attended charter schools and 66 (29 percent) of the 227 students with exceptions attended charter schools.

Noncompliance related to the reported FTE student enrollment resulted in 100 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to negative 169.4829 (168.7949 applicable to District schools other than charter schools and .6880 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 209.7446 (192.0348 applicable to District schools other than charter schools and 17.7098 applicable to charter schools). Noncompliance related to student transportation resulted in 11 findings and a proposed net adjustment of negative 208 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the DOE. However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustment to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2016, was \$4,154.45 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$871,373 (negative 209.7446 times \$4,154.45), of which \$797,799 is applicable to District schools other than charter schools and \$73,574 is applicable to charter schools.

We have not presented an estimate of the potential dollar effect of our proposed adjustments to student transportation because there is no equivalent method for making such an estimate.

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

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Broward County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of Broward County.

The governing body of the District is the District School Board that is composed of nine elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 242 schools other than charter schools, 104 charter schools, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2016, State funding totaling \$675.8 million was provided through the FEFP to the District for the District-reported 267,583.73 unweighted FTE as recalibrated, which included 43,902.62 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 DJJ for students beyond the 180-day school year. School districts report all FTE student enrollment

regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School Part-Time Program, using a common student identifier. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported for extended school year periods and the DJJ 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 \$31.6 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 Broward County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2015-16* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for teachers and students in our English for Speakers of Other Languages 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, the Broward County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment 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

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.

above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment is presented in *SCHEDULES A, B, C, and D*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
December 8, 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 Broward County District School Board (District) reported to the DOE 267,583.73 unweighted FTE as recalibrated, which included 43,902.62 unweighted FTE as recalibrated for charter schools, at 242 District schools other than charter schools, 104 charter schools, and 2 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2016. (See NOTE B.) The population of schools (348) consisted of the total number of brick and mortar schools, 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 (37,228) 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 227 of the 819 students in our ESOL test.² Of the 819 students in our ESOL test, 344 (42 percent) attended charter schools and 66 (29 percent) of the 227 students with exceptions attended charter schools.

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

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students With Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	335	32	28,072	365	3	191,325.1500	291.2970	139.3978
Basic with ESE Services	343	34	4,281	214	6	46,120.7100	192.2912	(30.2698)
ESOL	325	28	4,081	819	227	21,768.7600	629.1135	(236.3101)
ESE Support Levels 4 and 5	184	16	648	327	8	2,084.5100	284.0438	(3.8654)
Career Education 9-12	52	4	146	90	8	6,284.6000	14.5557	(38.4354)
All Programs	348	35	37,228	1,815	252	267,583.7300	1,411.3012	(169.4829)

² For ESOL, the material noncompliance is composed of Findings 2, 3, 4, 6, 7, 8, 10, 11, 13, 16, 17, 20, 21, 24, 27, 29, 30, 31, 34, 35, 36, 37, 38, 40, 41, 43, 45, 46, 53, 54, 58, 59, 60, 62, 63, 67, 70, 71, 72, 77, 78, 79, 81, 82, 83, 84, 90, 91, 92, 94, 95, and 96 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (1,450, of which 874 are applicable to District schools other than charter schools and 576 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 62 of the 427 teachers in our test.³ Of the 427 teachers in our test, 174 (41 percent) taught at charter schools and 54 (87 percent) of the 62 teachers with exceptions taught at charter schools.

Proposed Adjustments

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

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

³ For teachers, the material noncompliance is composed of Findings 12, 18, 22, 23, 33, 39, 44, 47, 48, 49, 51, 52, 55, 56, 57, 61, 64, 65, 66, 68, 69, 73, 74, 75, 76, 80, 85, 86, 87, 93, 97, 98, and 99 on *SCHEDULE D*.

SCHEDULE B

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

District Schools Other Than Charter Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	62.9231	1.115	70.1593
102 Basic 4-8	27.9722	1.000	27.9722
103 Basic 9-12	(68.3045)	1.005	(68.6460)
111 Grades K-3 with ESE Services	.6875	1.115	.7666
112 Grades 4-8 with ESE Services	.6668	1.000	.6668
113 Grades 9-12 with ESE Services	(31.1241)	1.005	(31.2797)
130 ESOL	(123.7419)	1.180	(146.0154)
254 ESE Support Level 4	(2.7911)	3.613	(10.0842)
255 ESE Support Level 5	(.0743)	5.258	(.3907)
300 Career Education 9-12	(35.0086)	1.005	(35.1837)
Subtotal	(168.7949)		(192.0348)

Charter Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	64.4472	1.115	71.8586
102 Basic 4-8	43.0160	1.000	43.0160
103 Basic 9-12	9.3438	1.005	9.3905
111 Grades K-3 with ESE Services	.4999	1.115	.5574
112 Grades 4-8 with ESE Services	(.9999)	1.000	(.9999)
130 ESOL	(112.5682)	1.180	(132.8305)
255 ESE Support Level 5	(1.0000)	5.258	(5.2580)
300 Career Education 9-12	(3.4268)	1.005	(3.4439)
Subtotal	(.6880)		(17.7098)

Total of Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	127.3703	1.115	142.0179
102 Basic 4-8	70.9882	1.000	70.9882
103 Basic 9-12	(58.9607)	1.005	(59.2555)
111 Grades K-3 with ESE Services	1.1874	1.115	1.3240
112 Grades 4-8 with ESE Services	(.3331)	1.000	(.3331)
113 Grades 9-12 with ESE Services	(31.1241)	1.005	(31.2797)
130 ESOL	(236.3101)	1.180	(278.8459)
254 ESE Support Level 4	(2.7911)	3.613	(10.0842)
255 ESE Support Level 5	(1.0743)	5.258	(5.6487)
300 Career Education 9-12	(38.4354)	1.005	(38.6276)
Total	(169.4829)		(209.7446)

Notes: (1) See NOTE A7.

(2) These proposed net adjustments are for unweighted FTE. (See *SCHEDULE C*.)

(3) Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the DOE. (See NOTE A5.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0011</u>	<u>#0151</u>	<u>#0901</u>	
101 Basic K-3	9.8064	16.7772	11.3251	37.9087
102 Basic 4-8	4.0860	4.9104	1.6956	10.6920
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.....	.6875	.....	.6875
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(13.8924)	(21.6876)	(13.0207)	(48.6007)
254 ESE Support Level 4	(1.0000)	.....	.....	(1.0000)
255 ESE Support Level 5	1.0000	(.6875)	.....	.3125
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

No.	Brought Forward	<u>Proposed Adjustments (1)</u>				Balance Forward
		<u>#0951</u>	<u>#1671</u>	<u>#1752</u>	<u>#1901</u>	
101	37.9087	.....	19.0788	.....	.....	56.9875
102	10.6920	.....	10.4207	.7911	.....	21.9038
103	.0000	6.4135	.....	.....	37.0403	43.4538
111	.6875	.....	.....	.....	.....	.6875
112	.0000	.....	.....	.....	.....	.0000
113	.0000	.1000	.....	.....	(.5002)	(.4002)
130	(48.6007)	(6.4135)	(29.4995)	.....	(5.5802)	(90.0939)
254	(1.0000)	.....	.....	(.7911)	.....	(1.7911)
255	.3125	(.2200)	.....	.....	.....	.0925
300	<u>.0000</u>	<u>(.4815)</u>	<u>.....</u>	<u>.....</u>	<u>(30.9599)</u>	<u>(31.4414)</u>
Total	<u>.0000</u>	<u>(.6015)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.6015)</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>#3121</u>	<u>#3222</u>	<u>#3391</u>	<u>#3541</u>	
101	56.9875	3.3464	.....	.....	.....	60.3339
102	21.9038	1.3368	.....	.....	.....	23.2406
103	43.4538	.....	.....	1.0710	8.0305	52.5553
111	.6875	.....	.....	.....	.....	.6875
112	.0000	.....	.5000	.....	.....	.5000
113	(.4002)	.....	.....	.....	.....	(.4002)
130	(90.0939)	(4.6832)	.....	(1.0710)	(8.0305)	(103.8786)
254	(1.7911)	.....	(1.0000)	.....	.....	(2.7911)
255	.0925	.....	.....	.....	.....	.0925
300	<u>(31.4414)</u>	<u>.....</u>	<u>.....</u>	<u>(.1538)</u>	<u>(.1412)</u>	<u>(31.7364)</u>
Total	<u>(.6015)</u>	<u>.0000</u>	<u>(.5000)</u>	<u>(.1538)</u>	<u>(.1412)</u>	<u>(1.3965)</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>#3631</u>	<u>#3642</u>	<u>#5007*</u>	<u>#5009*</u>	
101	60.3339	.8712	1.7180	.....	.....	62.9231
102	23.2406	.4356	4.2960	.....	.....	27.9722
103	52.5553	.....	.....	2.4306	1.8000	56.7859
111	.6875	.....	.....	.....	.....	.6875
112	.5000	.....	.....	.....	.....	.5000
113	(.4002)	.....	.....	.....	.....	(.4002)
130	(103.8786)	(1.3068)	(6.0140)	(2.4306)	(1.8000)	(115.4300)
254	(2.7911)	.....	.....	.....	.....	(2.7911)
255	.0925	.....	.....	.....	.....	.0925
300	<u>(31.7364)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(31.7364)</u>
Total	<u>(1.3965)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.3965)</u>

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

*Charter School

No.	Brought Forward	<u>Proposed Adjustments (1)</u>				Balance Forward
		<u>#5012*</u>	<u>#5020*</u>	<u>#5029*</u>	<u>#5037*</u>	
101	62.9231	2.4205	6.2585	.9722	9.1600	81.7343
102	27.9722	1.8394	2.8607	.....	2.8000	35.4723
103	56.7859	.....	.....	.....	.....	56.7859
111	.6875	.....	.....	.4999	.....	1.1874
112	.5000	(.4998)	.....	.....	.....	.0002
113	(.4002)	.....	.....	.....	.....	(.4002)
130	(115.4300)	(3.7601)	(9.1192)	(.9722)	(11.9600)	(141.2415)
254	(2.7911)	.....	.....	.....	.....	(2.7911)
255	.0925	.....	.....	(.4999)	.....	(.4074)
300	<u>(31.7364)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(31.7364)</u>
Total	<u>(1.3965)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.3965)</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>#5041*</u>	<u>#5048*</u>	<u>#5121*</u>	<u>#5171*</u>	
101	81.7343	13.6479	2.1685	.....	6.9245	104.4752
102	35.4723	10.5802	4.4776	.0941	2.1666	52.7908
103	56.7859	.....	.....	5.1132	.....	61.8991
111	1.1874	.....	.....	.....	.....	1.1874
112	.0002	.....	.....	.....	.....	.0002
113	(.4002)	.....	.....	.....	.....	(.4002)
130	(141.2415)	(24.2281)	(7.3341)	(1.7805)	(9.0911)	(183.6753)
254	(2.7911)	.....	.....	.....	.....	(2.7911)
255	(.4074)	.....	.....	.....	.....	(.4074)
300	<u>(31.7364)</u>	<u>.....</u>	<u>.....</u>	<u>(3.4268)</u>	<u>.....</u>	<u>(35.1632)</u>
Total	<u>(1.3965)</u>	<u>.0000</u>	<u>(.6880)</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.0845)</u>

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

*Charter School

No.	Brought Forward	<u>Proposed Adjustments (1)</u>¹				Balance Forward
		<u>#5325*</u>	<u>#5405*</u>	<u>#5406*</u>	<u>#5422*</u>	
101	104.4752	2.5000	3.3464	.....	9.4041	119.7257
102	52.7908	2.4000	2.2204	1.2705	7.7983	66.4800
103	61.8991	.....	.....	.....	.....	61.8991
111	1.1874	.....	.....	.....	.....	1.1874
112	.0002	.....	.....	.....	.....	.0002
113	(.4002)	.....	.....	.....	.....	(.4002)
130	(183.6753)	(4.9000)	(5.5668)	(1.2705)	(17.2024)	(212.6150)
254	(2.7911)	.....	.....	.....	.....	(2.7911)
255	(.4074)	.....	.....	.....	.....	(.4074)
300	<u>(35.1632)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(35.1632)</u>
Total	<u>(2.0845)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.0845)</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>Total</u>
		<u>#5710*</u>	<u>#6501</u>	<u>#7004</u>	
101	119.7257	7.6446	.....	.....	127.3703
102	66.4800	4.5082	.....	.....	70.9882
103	61.8991	.....	(120.8598)	.....	(58.9607)
111	1.1874	.....	.....	.....	1.1874
112	.0002	(.5001)	.....	.1668	(.3331)
113	(.4002)	.....	(30.7239)	.....	(31.1241)
130	(212.6150)	(11.1526)	(12.5425)	.....	(236.3101)
254	(2.7911)	.....	.....	.....	(2.7911)
255	(.4074)	(.5001)	.....	(.1668)	(1.0743)
300	<u>(35.1632)</u>	<u>.....</u>	<u>(3.2722)</u>	<u>.....</u>	<u>(38.4354)</u>
Total	<u>(2.0845)</u>	<u>.0000</u>	<u>(167.3984)</u>	<u>.0000</u>	<u>(169.4829)</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 DOE. Except for the material noncompliance involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, the Broward 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*.

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Our examination included the July and October 2015 reporting survey periods and the February and June 2016 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2015 reporting survey period, the February 2016 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Districtwide – Reporting of Bell Schedules

1. [Ref. 109101/175201/322201/354101/500702/501201/504803/532501/542203/571006] The course schedules for a number of students who attended 10 of the 35 schools tested were incorrectly reported. The bell schedules for the 10 schools supported varying numbers of instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were not reported in agreement with the bell schedules. The variances ranged from 300 to 1,720 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW established in the schools' bell schedules. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. As such, we are presenting this disclosure finding with no proposed adjustments.

.0000

Findings

Deerfield Beach Elementary School (#0011)

2. [Ref. 1101] We noted the following exceptions for three ELL students: the *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located, and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS; and the files for two ELL students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.4086	
102 Basic 4-8	1.2258	
130 ESOL	<u>(1.6344)</u>	.0000

3. [Ref. 1102] The *ELL Student Plans* for ten students were not available at the time of our examination and could not be subsequently located. We also noted the following for five of these students:

- a. School records did not demonstrate that the parents of four students were notified of the students' ESOL placements and the file for one of these students did not contain the student's English language proficiency assessment to support the student's initial placement in the ESOL Program.
- b. For one student, the English language proficiency was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS.

We propose the following adjustment:

101 Basic K-3	6.5376	
102 Basic 4-8	1.6344	
130 ESOL	<u>(8.1720)</u>	.0000

4. [Ref. 1103] School records did not demonstrate that the parents of six ELL students were notified of the students' ESOL placements. We propose the following adjustment:

101 Basic K-3	2.8602	
102 Basic 4-8	1.2258	
130 ESOL	<u>(4.0860)</u>	.0000

5. [Ref. 1104] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Deerfield Beach Elementary School (#0011) (Continued)

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

Riverland Elementary School (#0151)

6. [Ref. 15101] The *ELL Student Plans* for 25 students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	15.9588	
102 Basic 4-8	4.0920	
130 ESOL	<u>(20.0508)</u>	<u>.0000</u>

7. [Ref. 15102] The files for two ELL students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.8184	
130 ESOL	<u>(.8184)</u>	<u>.0000</u>

8. [Ref. 15103] School records did not demonstrate that one ELL student's parents were notified of the student's ESOL placement. We propose the following adjustment:

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

9. [Ref. 15104] One ESE student was reported incorrectly in Program No. 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound Program. However, the student was only provided on-campus instruction during the reporting survey period and should have been reported in Program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:

111 Grades K-3 with ESE Services	.6875	
255 ESE Support Level 5	<u>(.6875)</u>	<u>.0000</u>
		<u>.0000</u>

Cresthaven Elementary School (#0901)

10. [Ref. 90101] The parents of seven ELL students were not notified of the students' ESOL placements until after the October 2015 reporting survey period. We propose the following adjustment:

Findings

Cresthaven Elementary School (#0901) (Continued)

101 Basic K-3	2.5434	
102 Basic 4-8	.4239	
130 ESOL	<u>(2.9673)</u>	.0000

11. [Ref. 90102] The *ELL Student Plans* for six students were not available at the time of our examination and could not be subsequently located. In addition, we noted the following exceptions for two of the students: an ELL Committee was not convened by October 1 to consider one student's continued ESOL placement beyond 3 years from the student's DEUSS and School records did not demonstrate that the parents of one ELL student were notified of the student's ESOL placement. We propose the following adjustment:

101 Basic K-3	2.9673	
102 Basic 4-8	1.2717	
130 ESOL	<u>(4.2390)</u>	.0000

12. [Ref. 90170] One teacher taught Primary Language Arts to a class that included ELL students but had earned only 120 of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503(4)(b)2., FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	5.8144	
130 ESOL	<u>(5.8144)</u>	.0000
		<u>.0000</u>

Fort Lauderdale High School (#0951)

13. [Ref. 95101] We noted the following exceptions for 12 ELL students:

- a. The *ELL Student Plans* for 6 students were not available at the time of our examination and could not be subsequently located. In addition, School records did not demonstrate that the parents for 1 of the students were notified of the student's ESOL placement.
- b. The *ELL Student Plans* for 3 students were not prepared until after the October 2015 reporting survey period. In addition, 1 of the student's English language proficiency was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS.

Findings

Fort Lauderdale High School (#0951) (Continued)

- c. The English language proficiency of 1 ELL student was not assessed within 30 school days prior to the student's DEUSS anniversary date for consideration of the student's continued ESOL placement beyond 3 years from the student's DEUSS.
- d. The *ELL Student Plans* for 2 students were not available at the time of our examination and could not be subsequently located. In addition, ELL Committees were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS and the English language proficiency of 1 of these students was not assessed within 30 school days prior to the student's DEUSS.

We propose the following adjustment:

103 Basic 9-12	6.4135	
130 ESOL	<u>(6.4135)</u>	.0000

14. [Ref. 95102] The on-campus portion of the schedule for one ESE student, who was provided both on-campus and homebound instruction, was incorrectly reported in Program No. 255 (ESE Support Level 5). In addition, the student received less on-campus instruction during the October 2015 reporting survey period than was reported. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.1000	
255 ESE Support Level 5	<u>(.2200)</u>	(.1200)

15. [Ref. 95103] The timecards for six Career Education students who participated in OJT were either not available at the time of our examination and could not be subsequently located (five students) or indicated that the student did not work during the reporting survey period (one student). We propose the following adjustment:

300 Career Education 9-12	<u>(.4815)</u>	<u>(.4815)</u>
		<u>(.6015)</u>

C. Robert Markham Elementary School (#1671)

16. [Ref. 167101] The *ELL Student Plans* for 35 students were not available at the time of our examination and could not be subsequently located. In addition, ELL Committees were not convened by October 1 (2 students) or within 30 school days prior to the student's DEUSS anniversary date (1 student) to consider the students' continued ESOL
(Finding Continues on Next Page)

Findings

C. Robert Markham Elementary School (#1671) (Continued)

placements beyond 3 years from the students' DEUSS, and School records did not demonstrate that the parents were notified (1 student) of the student's ESOL placement. We propose the following adjustment:

101 Basic K-3	18.6447	
102 Basic 4-8	10.4207	
130 ESOL	<u>(29.0654)</u>	.0000

17. [Ref. 167102] The file for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.4341	
130 ESOL	<u>(.4341)</u>	.0000
		<u>.0000</u>

Whispering Pines Exceptional Education Center (#1752)

18. [Ref. 175270] The parents of students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in General Science. We propose the following adjustment:

102 Basic 4-8	.7911	
254 ESE Support Level 4	<u>(.7911)</u>	.0000
		<u>.0000</u>

Piper High School (#1901)

19. [Ref. 190101] The IEP for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.5002	
113 Grades 9-12 with ESE Services	<u>(.5002)</u>	.0000

20. [Ref. 190102] The *ELL Student Plans* for seven students were not available at the time of our examination and could not be subsequently located. We also noted that ELL Committees for four of the students were not convened by October 1 to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Piper High School (#1901) (Continued)

103 Basic 9-12	4.1994	
130 ESOL	<u>(4.1994)</u>	.0000

21. [Ref. 190103] The files for two ELL students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.6706	
130 ESOL	<u>(.6706)</u>	.0000

22. [Ref. 190170] One teacher taught Basic subject area classes that included ELL students but had earned only 18 of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.7102	
130 ESOL	<u>(.7102)</u>	.0000

23. [Ref. 190171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Journalism but taught courses that required certification in TV Production. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	30.9599	
300 Career Education 9-12	<u>(30.9599)</u>	.0000
		<u>.0000</u>

Quiet Waters Elementary School (#3121)

24. [Ref. 312101] The *ELL Student Plans* for six students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	3.3464	
102 Basic 4-8	1.3368	
130 ESOL	<u>(4.6832)</u>	.0000
		<u>.0000</u>

Findings

Cross Creek School (#3222)

25. [Ref. 322202] 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:

254 ESE Support Level 4	(.5000)	(.5000)
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26. [Ref. 322203] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed and updated when the student's new IEP was prepared. We propose the following adjustment:

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

Charles W. Flanagan High School (#3391)

27. [Ref. 339101] We noted the following exceptions for three ELL students: the *ELL Student Plans (Plans)* for two students were not available at the time of our examination and could not be subsequently located, and the *Plan* for one student was not prepared until after the October 2015 reporting survey period. We propose the following adjustment:

103 Basic 9-12	1.0710	
130 ESOL	(1.0710)	.0000

28. [Ref. 339102] 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	(.1538)	(.1538)
		(.1538)

Monarch High School (#3541)

29. [Ref. 354102] The *ELL Student Plans* for nine students were not available at the time of our examination and could not be subsequently located. In addition, ELL Committees were not convened by October 1 (two students) or within 30 school days prior to the students' DEUSS anniversary dates (three students) 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

Monarch High School (#3541) (Continued)

103 Basic 9-12	5.4888	
130 ESOL	<u>(5.4888)</u>	.0000

30. [Ref. 354103] Two ELL students' English language proficiency was not assessed and ELL Committees were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

103 Basic 9-12	.8500	
130 ESOL	<u>(.8500)</u>	.0000

31. [Ref. 354104] The files for three ELL students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	1.3250	
130 ESOL	<u>(1.3250)</u>	.0000

32. [Ref. 354105] 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>(.1412)</u>	(.1412)
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33. [Ref. 354170] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.3667	
130 ESOL	<u>(.3667)</u>	.0000
		<u>(.1412)</u>

Parkside Elementary School (#3631)

34. [Ref. 363101] ELL Committees for two ELL students were not convened by October 1 to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

101 Basic K-3	.8712	
102 Basic 4-8	.4356	
130 ESOL	<u>(1.3068)</u>	.0000
		<u>.0000</u>

Findings

Gator Run Elementary School (#3642)

35. [Ref. 364201] ELL Committees for three ELL students were not convened by October 1 to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

102 Basic 4-8	2.5776	
130 ESOL	(2.5776)	.0000

36. [Ref. 364202] The *ELL Student Plans* for four students were not available at the time of our examination and could not be subsequently located. In addition, School records did not demonstrate that the parents of one of the students were notified of the student's ESOL placement. We propose the following adjustment:

101 Basic K-3	1.7180	
102 Basic 4-8	1.7184	
130 ESOL	(3.4364)	.0000
		.0000

Somerset Academy Charter High School Miramar Campus (#5007)

37. [Ref. 500701] ELL Committees for two ELL students were not convened by October 1 (one student) or within 30 school days prior to the student's DEUSS anniversary date (one student) to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that the English language proficiency of one of the students was not assessed within 30 school days prior to the student's DEUSS anniversary date and the *ELL Student Plan* was not prepared until after the October 2015 reporting survey period. We propose the following adjustment:

103 Basic 9-12	1.5416	
130 ESOL	(1.5416)	.0000

38. [Ref. 500703] The file for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.3974	
130 ESOL	(.3974)	.0000

39. [Ref. 500770] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Somerset Academy Charter High School Miramar Campus (#5007) (Continued)

103 Basic 9-12	.4916	
130 ESOL	<u>(.4916)</u>	<u>.0000</u>
		<u>.0000</u>

Andrews High School (#5009) Charter School

(Formerly Mavericks High School of North Broward County)

40. [Ref. 500901] ELL Committees for two ELL students were not convened by October 1 (one student) or within 30 school days prior to the student's DEUSS anniversary date (one student) to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that the English language proficiency of one of the students was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustment:

103 Basic 9-12	1.4000	
130 ESOL	<u>(1.4000)</u>	<u>.0000</u>

41. [Ref. 500902] The *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.4000	
130 ESOL	<u>(.4000)</u>	<u>.0000</u>
		<u>.0000</u>

Franklin Academy - Pembroke Pines (#5012) Charter School

(Formerly Franklin Academy A)

42. [Ref. 501202] An IEP in effect for the February 2016 reporting survey period was not available at the time of our examination and could not be subsequently located for one ESE student. We propose the following adjustment:

102 Basic 4-8	.4998	
112 Grades 4-8 with ESE Services	<u>(.4998)</u>	<u>.0000</u>

43. [Ref. 501203] An ELL Committee for one ELL student was not convened by October 1 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We also noted that the student was assessed as a fluent English speaker and a competent English writer. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Franklin Academy - Pembroke Pines (#5012) Charter School (Continued)

101 Basic K-3	.7422	
130 ESOL	<u>(.7422)</u>	.0000

44. [Ref. 501270/71/72/73] Four teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the Charter School Board to teach such students out of field. We propose the following adjustments:

<u>Ref. 501270</u>		
102 Basic 4-8	.6272	
130 ESOL	<u>(.6272)</u>	.0000

<u>Ref. 501271</u>		
101 Basic K-3	.5164	
130 ESOL	<u>(.5164)</u>	.0000

<u>Ref. 501272</u>		
102 Basic 4-8	.7124	
130 ESOL	<u>(.7124)</u>	.0000

<u>Ref. 501273</u>		
101 Basic K-3	1.1619	
130 ESOL	<u>(1.1619)</u>	.0000

.0000

Renaissance Charter School of Coral Springs (#5020)

45. [Ref. 502001] The English language proficiency of one ELL student was not assessed prior to convening an ELL Committee for consideration of the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.8607	
130 ESOL	<u>(.8607)</u>	.0000

46. [Ref. 502002] The file for one ELL student did not contain documentation to support the student's initial placement in the ESOL Program. The student was assessed as a fluent English speaker and School records did not evidence that an ELL Committee was convened to consider the student's ESOL placement. We propose the following adjustment:

101 Basic K-3	.4303	
130 ESOL	<u>(.4303)</u>	.0000

Findings

Renaissance Charter School of Coral Springs (#5020) (Continued)

47. [Ref. 502070/72] Two teachers taught Basic subject areas (Ref. 502070/72) and Primary Language Arts (Ref. 502070) to classes that included ELL students but had earned none of the 60 (Ref. 502070) or only 60 of the 180 (Ref. 502072) in-service training points in ESOL strategies required by SBE Rules 6A-1.0503(4)(b)2. and 6A-6.0907, FAC, and the teachers' in-service training timelines. We also noted that the parents of the ELL students were not notified of the teachers' out-of-field status in ESOL. We propose the following adjustments:

<u>Ref. 502070</u>		
101 Basic K-3	3.3304	
130 ESOL	<u>(3.3304)</u>	.0000
 <u>Ref. 502072</u>		
102 Basic 4-8	.3330	
130 ESOL	<u>(.3330)</u>	.0000

48. [Ref. 502071/74] District personnel records for two teachers, who held temporary certificates in English (Ref. 502071) or Social Science (Ref. 502074), did not demonstrate that the teachers had completed the GK requirements within 1 calendar year of the dates of employment under temporary certificates pursuant to Section 1012.56(7), Florida Statutes. In addition, the teachers taught Basic Subject areas (Ref. 502074) or Primary Language Arts (Ref. 502071) to classes that included ELL students but had earned none of the 60 (Ref. 502074) or none of the 300 (Ref. 502071) in-service training points in ESOL strategies required by SBE Rules 6A-1.0503(4)(b)2. and 6A-6.0907, FAC, and the teachers' in-service training timelines. Also, the parents of the ELL students taught by one teacher (Ref. 502071) were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustments:

<u>Ref. 502071</u>		
102 Basic 4-8	1.2500	
130 ESOL	<u>(1.2500)</u>	.0000
 <u>Ref. 502074</u>		
102 Basic 4-8	.4170	
130 ESOL	<u>(.4170)</u>	.0000

49. [Ref. 502073] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in Mentally Handicapped but taught courses that required certification in Elementary Education and ESOL. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Renaissance Charter School of Coral Springs (#5020) (Continued)

101 Basic K-3	2.4978	
130 ESOL	<u>(2.4978)</u>	.0000
		<u>.0000</u>

Atlantic Montessori Charter School (#5029)

50. [Ref. 502901] The *Matrix of Services* form for one ESE student was 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	.4999	
255 ESE Support Level 5	<u>(.4999)</u>	.0000

51. [Ref. 502970] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the Charter School Board to teach such students out of field. We propose the following adjustment:

101 Basic K-3	.9722	
130 ESOL	<u>(.9722)</u>	.0000
		<u>.0000</u>

Franklin Academy E (#5037) Charter School

52. [Ref. 503775] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. Since the student involved is cited in Finding 54 (Ref. 503702), we present this disclosure finding with no proposed adjustment.

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53. [Ref. 503701] The English language proficiency of two ELL students was not assessed and ELL Committees were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

102 Basic 4-8	.8000	
130 ESOL	<u>(.8000)</u>	.0000

54. [Ref. 503702] School records did not demonstrate that two ELL students' parents were notified of the students' ESOL placements. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Franklin Academy E (#5037) Charter School (Continued)

101 Basic K-3	1.2000	
130 ESOL	<u>(1.2000)</u>	.0000

55. [Ref. 503770/71/72/73/76] Five teachers taught Primary Language Arts and Basic subject areas (Ref. 503772/76) to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the Charter School Board to teach such students out of field. In addition, two of the teachers (Ref. 503772/76) had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503(4)(b)2. and 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 503770</u>		
101 Basic K-3	.6400	
130 ESOL	<u>(.6400)</u>	.0000

<u>Ref. 503771</u>		
101 Basic K-3	.3200	
130 ESOL	<u>(.3200)</u>	.0000

<u>Ref. 503772</u>		
102 Basic 4-8	1.6000	
130 ESOL	<u>(1.6000)</u>	.0000

<u>Ref. 503773</u>		
101 Basic K-3	.4800	
130 ESOL	<u>(.4800)</u>	.0000

<u>Ref. 503776</u>		
101 Basic K-3	4.0000	
130 ESOL	<u>(4.0000)</u>	.0000

56. [Ref. 503774/77] Two teachers did not hold valid Florida teaching certificates and were not otherwise qualified to teach. We propose the following adjustments:

<u>Ref. 503774</u>		
102 Basic 4-8	.4000	
130 ESOL	<u>(.4000)</u>	.0000

<u>Ref. 503777</u>		
101 Basic K-3	2.5200	
130 ESOL	<u>(2.5200)</u>	.0000

.0000

Findings

Central Charter School (#5041)

57. [Ref. 504178] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the Charter School Board to teach such students out of field. Since the students involved are cited in Finding 59 (Ref. 504102), we present this disclosure finding with no proposed adjustment.

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58. [Ref. 504101] We noted the following exceptions for two ELL students: the file for one student did not contain an *ELL Student Plan* covering the 2015-16 school year, and the English language proficiency of one student was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. In addition, School records did not demonstrate that the parents of one of the students were notified of the student's ESOL placement. We propose the following adjustment:

101 Basic K-3	.8658	
130 ESOL	<u>(.8658)</u>	.0000

59. [Ref. 504102] The *ELL Student Plans* for nine students were either not available at the time of our examination and could not be subsequently located (three students) or were not prepared until after the October 2015 reporting survey period (six students). We also noted the following exceptions for eight of the students:

- a. An ELL Committee for one student was not convened and the student's English language proficiency was not assessed within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS.
- b. ELL Committees for seven students were not convened until after October 1 to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS, and School records did not demonstrate that the parents of one of the students were notified of the student's ESOL placement.

We propose the following adjustment:

101 Basic K-3	1.7316	
102 Basic 4-8	5.1948	
130 ESOL	<u>(6.9264)</u>	.0000

Findings

Central Charter School (#5041) (Continued)

60. [Ref. 504103] An ELL Committee for one ELL student 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:

101 Basic K-3	.4329	
130 ESOL	(.4329)	.0000

61. [Ref. 504170/71/72/73/74/75/76/77/79/80] Ten teachers taught Primary Language Arts and Basic subject areas (Ref. 504172/77/79/80) to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the Charter School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of three of the teachers' out-of-field status in ESOL (Ref. 504170/504175/504176). In addition, five of the teachers had earned none of the 60 (Ref. 504171/72), none of the 120 (Ref. 504179/80), or none of the 240 (Ref. 504177) in-service training points in ESOL strategies required by SBE Rules 6A-1.0503(4)(b)2. and 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 504170</u>		
101 Basic K-3	.5772	
130 ESOL	(.5772)	.0000

<u>Ref. 504171</u>		
102 Basic 4-8	1.2693	
130 ESOL	(1.2693)	.0000

<u>Ref. 504172</u>		
101 Basic K-3	4.2310	
130 ESOL	(4.2310)	.0000

<u>Ref. 504173</u>		
101 Basic K-3	.3848	
130 ESOL	(.3848)	.0000

<u>Ref. 504174</u>		
102 Basic 4-8	1.1544	
130 ESOL	(1.1544)	.0000

<u>Ref. 504175</u>		
101 Basic K-3	1.1544	
130 ESOL	(1.1544)	.0000

		Proposed Net Adjustments (Unweighted FTE)
<u>Findings</u>		
<u>Central Charter School (#5041)</u> (Continued)		
Ref. 504176		
101 Basic K-3	1.7316	
130 ESOL	(1.7316)	.0000
Ref. 504177		
102 Basic 4-8	2.1155	
130 ESOL	(2.1155)	.0000
Ref. 504179		
101 Basic K-3	2.5386	
130 ESOL	(2.5386)	.0000
Ref. 504180		
102 Basic 4-8	.8462	
130 ESOL	(.8462)	.0000
		.0000

Renaissance Charter School at University (#5048)

62. [Ref. 504801] School records did not demonstrate that one student was eligible to be reported in the ESOL Program. The 1st-grade student was assessed as fluent English speaking and an ELL Committee was not convened to consider the student's ESOL placement. We propose the following adjustment:

101 Basic K-3	.9386	
130 ESOL	(.9386)	.0000

63. [Ref. 504802] One ELL student was not in attendance during the October 2015 reporting survey period and should not have been reported for FEFP funding. We also noted 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:

101 Basic K-3	(.0420)	
130 ESOL	(.6460)	(.6880)

64. [Ref. 504870/71] Two teachers were not properly certified and were not approved by the Charter School Board to teach out of field. The teachers held certification in Computer Science (Ref. 504870) or Journalism (Ref. 504871) but taught courses that required certification in Elementary Education. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Renaissance Charter School at University (#5048) (Continued)

Ref. 504870		
102 Basic 4-8	3.1832	
130 ESOL	<u>(3.1832)</u>	.0000
Ref. 504871		
102 Basic 4-8	.4376	
130 ESOL	<u>(.4376)</u>	.0000

65. [Ref. 504872/74] Two teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the Charter School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teachers' out-of-field status in ESOL. We propose the following adjustments:

Ref. 504872		
101 Basic K-3	.7268	
130 ESOL	<u>(.7268)</u>	.0000
Ref. 504874		
101 Basic K-3	.5451	
130 ESOL	<u>(.5451)</u>	.0000

66. [Ref. 504873] One teacher taught Basic subject areas and Primary Language Arts to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503(4)(b)2. and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.8568	
130 ESOL	<u>(.8568)</u>	.0000
		<u>(.6880)</u>

City of Pembroke Pines Charter High School (#5121)

67. [Ref. 512101] ELL Committees for two ELL students were not convened by October 1 to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. In addition, the *ELL Student Plan* for one of the students was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	1.5074	
130 ESOL	<u>(1.5074)</u>	.0000

Findings

City of Pembroke Pines Charter High School (#5121) (Continued)

68. [Ref. 512170/73] Two teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the Charter School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teachers' out-of-field status in ESOL. In addition, one teacher (Ref. 512170) had earned none of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503(4)(b)2. FAC, and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 512170</u>		
102 Basic 4-8	.0941	
130 ESOL	<u>(.0941)</u>	.0000
 <u>Ref. 512173</u>		
103 Basic 9-12	.0895	
130 ESOL	<u>(.0895)</u>	.0000

69. [Ref. 512171/72] Two teachers were not properly certified and were not approved by the Charter School Board to teach out of field. The teachers held certification in Journalism (Ref. 512171) or ESOL (Ref. 512172) but taught courses that required certification in Business Education (Ref. 512171) or English (Ref. 512172). We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 512171</u>		
103 Basic 9-12	3.4268	
300 Career Education 9-12	<u>(3.4268)</u>	.0000
 <u>Ref. 512172</u>		
103 Basic 9-12	.0895	
130 ESOL	<u>(.0895)</u>	.0000
		<u>.0000</u>

Imagine Elementary at North Lauderdale Charter School (#5171)

70. [Ref. 517101] ELL Committees for three ELL students were not convened by October 1 to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

101 Basic K-3	.4487	
102 Basic 4-8	1.7754	
130 ESOL	<u>(2.2241)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Imagine Elementary at North Lauderdale Charter School (#5171) (Continued)

71. [Ref. 517102] School records did not demonstrate that one ELL student's parents were notified of the student's ESOL placement. We propose the following adjustment:

101 Basic K-3	.4928	
130 ESOL	(.4928)	.0000

72. [Ref. 517103] The file for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.8974	
130 ESOL	(.8974)	.0000

73. [Ref. 517170/71/73/74/75] Five teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the Charter School Board to teach such students out of field. We propose the following adjustments:

<u>Ref. 517170</u>		
102 Basic 4-8	.2608	
130 ESOL	(.2608)	.0000

<u>Ref. 517171</u>		
101 Basic K-3	1.1146	
130 ESOL	(1.1146)	.0000

<u>Ref. 517173</u>		
101 Basic K-3	1.7440	
130 ESOL	(1.7440)	.0000

<u>Ref. 517174</u>		
101 Basic K-3	.9993	
130 ESOL	(.9993)	.0000

<u>Ref. 517175</u>		
101 Basic K-3	1.2277	
130 ESOL	(1.2277)	.0000

74. [Ref. 517172] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

102 Basic 4-8	.1304	
130 ESOL	(.1304)	.0000

.0000

Findings

Hollywood Academy of Arts and Science (#5325) Charter School

75. [Ref. 532570/71] Two teachers taught Primary Language Arts (Ref. 532570/71) and Basic subject areas (Ref. 532571) to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the Charter School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teachers' out-of-field status in ESOL. In addition, one of the teachers (Ref. 532571) had earned none of the 120 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503(4)(b)2. and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 532570</u>		
102 Basic 4-8	.4000	
130 ESOL	<u>(.4000)</u>	.0000
 <u>Ref. 532571</u>		
102 Basic 4-8	2.0000	
130 ESOL	<u>(2.0000)</u>	.0000

76. [Ref. 532572] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	2.5000	
130 ESOL	<u>(2.5000)</u>	.0000
		<u>.0000</u>

Somerset Academy Elementary School – Miramar Campus (#5405) Charter School

77. [Ref. 540501] Two ELL students were assessed as proficient in all three areas of the Comprehensive English Language Learning Assessment test and ELL committees were not convened to consider the students' continued ESOL placements. We propose the following adjustment:

101 Basic K-3	.8366	
102 Basic 4-8	.8372	
130 ESOL	<u>(1.6738)</u>	.0000

78. [Ref. 540502] The *ELL Student Plans* for four students were not available at the time of our examination and could not be subsequently located. We also noted the following exceptions:

Findings

Somerset Academy Elementary School – Miramar Campus (#5405) Charter School (Continued)

- a. ELL Committees for three students were not convened by October 1 to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS and School records did not demonstrate the parents of one of these students were notified of the student's ESOL placement.
- b. The file for one student did not contain an assessment of the student's English language proficiency to support the student's initial placement in the ESOL Program and School records did not demonstrate that the student's parents were notified of the student's ESOL placement.

We propose the following adjustment:

101 Basic K-3	1.6732	
102 Basic 4-8	.8372	
130 ESOL	<u>(2.5104)</u>	.0000

79. [Ref. 540503] Two students were incorrectly reported in the ESOL Program. The students were exited from the ESOL Program on June 4, 2015. We propose the following adjustment:

101 Basic K-3	.8366	
130 ESOL	<u>(.8366)</u>	.0000

80. [Ref. 540570] 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 Charter School Board to teach such students out of field. We propose the following adjustment:

102 Basic 4-8	.5460	
130 ESOL	<u>(.5460)</u>	.0000
		<u>.0000</u>

Somerset Academy Middle School - Miramar Campus (#5406) Charter School

81. [Ref. 540601] ELL Committees for two ELL students were not convened by October 1 (one student) or within 30 school days prior to the student's DEUSS anniversary date (one student) to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that the English language proficiency of one of the students was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustment:

102 Basic 4-8	1.0141	
130 ESOL	<u>(1.0141)</u>	.0000

Findings

Somerset Academy Middle School - Miramar Campus (#5406) Charter School (Continued)

82. [Ref. 540602] One student was incorrectly reported in the ESOL Program. The student was exited from the ESOL program on June 4, 2015. We propose the following adjustment:

102 Basic 4-8	.2564	
130 ESOL	(.2564)	.0000
		<u>.0000</u>

Championship Academy of Distinction at Davie (#5422) Charter School
(Formerly Florida Intercultural Academy K-8 West)

83. [Ref. 542201] The *ELL Student Plans* for eight students were not available at the time of our examination and could not be subsequently located and School records did not demonstrate that the parents of two of the students were notified of the students' ESOL placements. We propose the following adjustment:

101 Basic K-3	2.8665	
102 Basic 4-8	2.0154	
130 ESOL	(4.8819)	.0000

84. [Ref. 542202] School records did not demonstrate that one ELL student's parents were notified of the student's ESOL placement. We propose the following adjustment:

101 Basic K-3	.8172	
130 ESOL	(.8172)	.0000

85. [Ref. 542270] One teacher taught English to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the Charter School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

102 Basic 4-8	1.7031	
130 ESOL	(1.7031)	.0000

86. [Ref. 542271/72] Two teachers were not properly certified and were not approved by the Charter School Board to teach out of field. The teachers held certification in Reading (Ref. 542271) or Elementary Education (Ref. 542272) but taught courses that required certification in Elementary Education (Ref. 542271) or Reading (Ref. 542272).
(Finding Continues on Next Page)

Findings

Championship Academy of Distinction at Davie (#5422) Charter School (Continued)

We also noted that the parents of the students were not notified of the teachers' out-of-field status. In addition, one of the teachers (Ref. 542272) taught Basic subject areas (Ref. 542272) and Primary Language Arts to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503(4)(b)2. and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 542271</u>		
101 Basic K-3	2.8602	
130 ESOL	<u>(2.8602)</u>	.0000
 <u>Ref. 542272</u>		
101 Basic K-3	2.8602	
102 Basic 4-8	.8110	
130 ESOL	<u>(3.6712)</u>	.0000

87. [Ref. 542273] One teacher taught Basic subject areas and Primary Language Arts to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503(4)(b)2. and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	3.2688	
130 ESOL	<u>(3.2688)</u>	.0000
		<u>.0000</u>

Renaissance Charter Schools at Pines (#5710)

88. [Ref. 571001] The IEP for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.5001	
112 Grades 4-8 with ESE Services	<u>(.5001)</u>	.0000

89. [Ref. 571002] One student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on a previous placement in the Hospital and Homebound Program. The student was dismissed from the Hospital and Homebound Program prior to the reporting survey period and was receiving Basic education instruction and, therefore, should have been reported in Program No. 102 (Basic 4-8). We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

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

102 Basic 4-8	.5001	
255 ESE Support Level 5	<u>(.5001)</u>	.0000

90. [Ref. 571003] The *ELL Student Plans* for six students were not available at the time of our examination and could not be subsequently located and School records did not demonstrate that the parents of five of the students were notified of the students' ESOL placements. In addition, we noted that the English language proficiency of two of the students was not assessed and ELL Committees were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

101 Basic K-3	1.5000	
102 Basic 4-8	2.5080	
130 ESOL	<u>(4.0080)</u>	.0000

91. [Ref. 571004] School records did not demonstrate that the parents of five ELL students were notified of the students' ESOL placements. We propose the following adjustment:

101 Basic K-3	4.0000	
102 Basic 4-8	1.0000	
130 ESOL	<u>(5.0000)</u>	.0000

92. [Ref. 571005] The file for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000

93. [Ref. 571070] 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 Charter School Board to teach such students out of field. We propose the following adjustment:

101 Basic K-3	1.1446	
130 ESOL	<u>(1.1446)</u>	.0000
		<u>.0000</u>

Findings

Off Campus Learning (#6501)

94. [Ref. 650101] In our review of the attendance records for 298 students (3 students were in our Basic test, 3 students were in our Basic with ESE Services test, and 5 students were in our ESOL test), we determined that the students were not in attendance during the reporting survey periods and should not have been reported for FEFP funding. We also noted the following exceptions for 5 ELL students:

- a. The *ELL Student Plans* for 2 students were not available at the time of our examination and could not be subsequently located and School records did not demonstrate that the parents of 1 of the students were notified of the student's ESOL placement.
- b. The *ELL Student Plans* for 2 students were not available at the time of our examination and could not be subsequently located and School records did not demonstrate that the parents of the students were notified of the students' ESOL placements. In addition, ELL Committees were not convened by October 1 (1 student) or within 30 school days prior to the student's DEUSS anniversary date (1 student) to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS.
- c. The English language proficiency of 1 student was not assessed within 30 school days prior to the student's DEUSS anniversary date for consideration of the student's continued ESOL placement beyond 3 years from the student's DEUSS.

We propose the following adjustment:

103 Basic 9-12	(128.3548)	
113 Grades 9-12 with ESE Services	(30.7239)	
130 ESOL	(5.0475)	
300 Career Education 9-12	<u>(3.2722)</u>	(167.3984)

95. [Ref. 650102] The *ELL Student Plans* for five students were not available at the time of our examination and could not be subsequently located and School records did not demonstrate that the parents of four of the students were notified of the students' ESOL placements. In addition, ELL Committees for four of the students were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students continued ESOL placements beyond 3 years from the students' DEUSS, and the English language proficiency of two of these students was not assessed within 30 school days prior to the student DEUSS anniversary dates. We propose the following adjustment:

103 Basic 9-12	1.9384	
130 ESOL	<u>(1.9384)</u>	.0000

Findings

Off Campus Learning (#6501) (Continued)

96. [Ref. 650103] The files for two ELL students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.6769	
130 ESOL	(.6769)	.0000

97. [Ref. 650170] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	1.9386	
130 ESOL	(1.9386)	.0000

98. [Ref. 650171] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teacher's out-of-field status in ESOL and the teacher had earned only 60 of the 120 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503(4)(b)2., FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	1.5304	
130 ESOL	(1.5304)	.0000

99. [Ref. 650172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Math (Grades 5-9) but taught courses that required certification in Math (Grades 6-12). We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	1.4107	
130 ESOL	(1.4107)	.0000

(167.3984)

Broward Virtual Franchise (#7004)

100. [Ref. 700401] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)	
<u>Broward Virtual Franchise (#7004)</u> (Continued)		
112 Grades 4-8 with ESE Services	.1668	
255 ESE Support Level 5	<u>(.1668)</u>	<u>.0000</u>
		<u>.0000</u>
Proposed Net Adjustment		<u>(169.4829)</u>

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Broward County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) *ELL Student Plans*, IEPs, and *Matrix of Services* forms are timely prepared and retained in the students' files; (2) the English language proficiency of students being considered for continuation of their ESOL placements (beyond the 3-year base period) is timely assessed and ELL Committees are timely convened subsequent to these assessments; (3) parents are timely notified of their children's ESOL placements; (4) students assessed as English language proficient are either exited from the ESOL Program or retained based on the placement recommendations of ELL Committees; (5) documentation is retained in each student's file to support the student's placement in the ESOL Program; (6) ESE students are reported in accordance with the students' *Matrix of Services* forms; (7) students are reported in the correct FEFP Programs and documentation is on file to support that reporting; (8) schedules for students concurrently enrolled on-campus and in the Hospital and Homebound Program are reported in the appropriate programs, for the correct number of instructional minutes, and the correct amount of FTE; (9) there is evidence that the *Matrix of Services* forms have been reviewed or updated when students' IEPs are reviewed or updated to ensure that the *Matrix of Services* forms accurately reflect the IEP services in effect during the reporting survey period; (10) 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; (11) students' reported course schedule instructional minutes are in agreement with the schools' bell schedule; (12) only students who are in attendance during the reporting survey periods are reported for FEFP; (13) teachers who are issued temporary certificates timely pass the GK test; (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) ESOL teachers earn the appropriate in-service training points as required by SBE Rules 6A-1.0503(4)(b)2. and 6A-6.0907, FAC, and the teachers' in-service training timelines; and (16) parents are timely notified when their children are assigned to teachers teaching out of field.

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

REGULATORY CITATIONS

Reporting

Section 1007.271(21), Florida Statutes, *Dual Enrollment Programs*

Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*

Section 1011.61, Florida Statutes, *Definitions*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*
SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*
SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*
FTE General Instructions 2015-16

Attendance

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

ESOL

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

Career Education On-The-Job Attendance

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

Career Education On-The-Job Funding Hours

FTE General Instructions 2015-16

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*
SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*
SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*
SBE Rule 6A-6.0312, FAC, *Course Modifications for Exceptional Students*

SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*
SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*
SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*
SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities*
Matrix of Services Handbook (2015 Edition)

Teacher Certification

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

Virtual Education

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Broward County District School Board (District), the FEFP, the FTE, and related areas is provided below.

1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Broward County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of Broward County.

The governing body of the District is the District School Board that is composed of nine elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 242 schools other than charter schools, 104 charter schools, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2016, State funding totaling \$675.8 million was provided through the FEFP to the District for the District-reported 267,583.73 unweighted FTE as recalibrated, which included 43,902.62 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 DJJ for students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School Part-Time Program, using a common student identifier. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported for extended school year periods and the DJJ FTE student enrollment reported beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

5. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the DOE by multiplying the number of unweighted FTE in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

6. FTE Reporting Survey Periods

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of 1 week. The survey periods for the 2015-16 school year were conducted during and for the following weeks: survey period one was performed for July 6 through 10, 2015; survey period two was performed for October 12 through 16, 2015; survey period three was performed for February 8 through 12, 2016; and survey period four was performed for June 13 through 17, 2016.

7. Educational Programs

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

8. Statutes and Rules

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

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

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

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

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

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

<u>School</u>	<u>Findings</u>
Districtwide – Reporting of Bell Schedules	1
1. Deerfield Beach Elementary School	2 through 5
2. Riverland Elementary School	6 through 9
3. Bright Horizons	NA
4. Cresthaven Elementary School	10 through 12
5. Fort Lauderdale High School	13 through 15
6. The Quest Center	NA
7. Lloyd Estates Elementary School	NA
8. C. Robert Markham Elementary School	16 and 17
9. Whispering Pines Exceptional Education Center	18
10. Piper High School	19 through 23
11. Quiet Waters Elementary School	24
12. Cross Creek School	25 and 26
13. Charles W. Flanagan High School	27 and 28
14. Monarch High School	29 through 33
15. Parkside Elementary School	34
16. Gator Run Elementary School	35 and 36
17. Somerset Academy Charter High School*	37 through 39
18. Andrews High School* (Formerly Mavericks High School of North Broward County)	40 and 41

19. Franklin Academy - Pembroke Pines* (Formerly Franklin Academy A)	42 through 44
20. Renaissance High School of Coral Spring*	45 through 49
21. Atlantic Montessori Charter School*	50 and 51
22. Franklin Academy E*	52 through 56
23. Central Charter School*	57 through 61
24. Renaissance Charter School at University*	62 through 66
25. City of Pembroke Pines Charter High School*	67 through 69
26. Imagine Charter at North Lauderdale*	70 through 74
27. Hollywood Academy of Arts and Science*	75 and 76
28. Somerset Academy Elementary School - Miramar Campus*	77 through 80
29. Somerset Academy Middle School - Miramar Campus*	81 and 82
30. Championship Academy of Distinction at Davie* (Formerly Florida Intercultural Academy)	83 through 87
31. Broward Children's Center North	NA
32. Renaissance Charter Schools at Pines*	88 through 93
33. Off Campus Learning	94 through 99
34. Broward Virtual Instruction Program	NA
35. Broward Virtual Franchise	100

* Charter School



Sherrill F. Norman, CPA
Auditor General

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

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

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

Opinion

In our opinion, the Broward County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 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 weaknesses⁴ 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.

⁴ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
December 8, 2017

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

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

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2016. (See NOTE B.) The population of vehicles (2,863) 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 (159,022) 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	204
Hazardous Walking	2,767
IDEA – PK through Grade 12, Weighted	5,415
All Other FEFP Eligible Students	<u>150,636</u>
Total	<u>159,022</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.	(127)	-	-
Our tests included 620 of the 159,022 students reported as being transported by the District.	-	41	(32)
In conjunction with our general tests of student transportation we identified certain issues related to 176 additional students.	-	<u>176</u>	<u>(176)</u>
Total	<u>(127)</u>	<u>217</u>	<u>(208)</u>

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

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

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

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

Findings

Students
Transported
Proposed Net
Adjustments

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2015 reporting survey periods and the February and June 2016 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., 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] The IEPs for four students in our test who were 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, the students lived more than 2 miles from school and were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

July 2015 Survey

18 Days in Term

IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	<u>4</u>	0

2. [Ref. 52] Three students in our test were incorrectly reported in the All Other FEFP Eligible Student ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

		Students Transported	Proposed Net Adjustments
<u>Findings</u>			
October 2015 Survey			
<u>90 Days in Term</u>			
All Other FEFP Eligible Students	(1)		
February 2016 Survey			
<u>90 Days in Term</u>			
All Other FEFP Eligible Students	(2)		(3)
3. [Ref. 53] Nine students in our test were either not listed on the bus drivers’ report (1 student) or were not marked as riding the bus assigned (8 students) during the reporting survey periods; consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:			
October 2015 Survey			
<u>90 Days in Term</u>			
Teenage Parents and Infants	(4)		
Hazardous Walking	(1)		
IDEA - PK through Grade 12, Weighted	(1)		
February 2016 Survey			
<u>90 Days in Term</u>			
Hazardous Walking	(2)		
IDEA - PK through Grade 12, Weighted	(1)		(9)
4. [Ref. 54] Five students in our test were incorrectly reported in the Hazardous Walking ridership category. The students lived more than 2 miles from their assigned school and should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:			
October 2015 Survey			
<u>90 Days in Term</u>			
Hazardous Walking	(3)		
All Other FEFP Eligible Students	3		
February 2016 Survey			
<u>90 Days in Term</u>			
Hazardous Walking	(2)		
All Other FEFP Eligible Students	2		0
5. [Ref. 55] The IEPs for five ESE students in our test did not authorize ESY services; consequently, the students were not eligible for State transportation funding in the summer reporting survey periods. We propose the following adjustments:			

Findings

July 2015 Survey

22 Days in Term

All Other FEFP Eligible Students (1)

18 Days in Term

All Other FEFP Eligible Students (1)

14 Days in Term

All Other FEFP Eligible Students (1)

June 2016 Survey

14 Days in Term

IDEA - PK through Grade 12, Weighted (1)

4 Days in Term

IDEA - PK through Grade 12, Weighted (1) (5)

6. [Ref. 56] Thirteen students in our test were not enrolled in school during the reporting survey periods; consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:

July 2015 Survey

18 Days in Term

IDEA - PK through Grade 12, Weighted (5)

All Other FEFP Eligible Students (4)

June 2016 Survey

4 Days in Term

IDEA - PK through Grade 12, Weighted (2)

All Other FEFP Eligible Students (2) (13)

7. [Ref. 57] The number of DIT for 117 students was not reported in accordance with the summer instructional calendars. Specifically, 64 students in the July 2015 reporting survey period were reported for 8, 15, 16, 21, or 22 DIT but should have been reported for 14 or 18 DIT, and 53 students in the June 2016 reporting survey were reported for 14 DIT but should have been reported for 4 DIT. We propose the following adjustments:

July 2015 Survey

22 Days in Term

IDEA - PK through Grade 12, Weighted (11)

All Other FEFP Eligible Students (29)

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>	
<u>21 Days in Term</u>		
All Other FEFP Eligible Students	(1)	
<u>18 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	12	
All Other FEFP Eligible Students	10	
<u>16 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	(3)	
<u>15 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(12)	
All Other FEFP Eligible Students	(5)	
<u>14 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	13	
All Other FEFP Eligible Students	29	
<u>8 Days in Term</u>		
All Other FEFP Eligible Students	(1)	
June 2016 Survey		
<u>14 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(25)	
All Other FEFP Eligible Students	(28)	
<u>4 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	25	
All Other FEFP Eligible Students	<u>28</u>	0
8. [Ref. 58] Our general tests disclosed that 40 PK students who were reported in the All Other FEFP Eligible Student ridership category were not classified as IDEA students and were not otherwise eligible for State transportation funding. We propose the following adjustments:		
October 2015 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(16)	
February 2016 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	<u>(24)</u>	(40)

Findings

9. [Ref. 59] Our general tests disclosed that one student was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student was enrolled in a private school; consequently, the student was not eligible to be reported for State transportation funding. We propose the following adjustment:

February 2016 Survey

90 Days in Term

All Other FEFP Eligible Students	(1)	(1)
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10. [Ref. 60] Our general tests disclosed that 98 students did not have matching demographic records in the State FTE database. We determined that: 57 of the students were not in membership during the reporting survey periods and the IEPs for 3 of these students did not authorize ESY services in the summer reporting survey periods, and 41 of the students were incorrectly reported twice for State transportation funding. Consequently, none of 98 students were eligible for State transportation funding. We propose the following adjustments:

July 2015 Survey

18 Days in Term

IDEA - PK through Grade 12, Weighted	(20)	
All Other FEFP Eligible Students	(12)	

14 Days in Term

All Other FEFP Eligible Students	(1)	
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October 2015 Survey

90 Days in Term

All Other FEFP Eligible Students	(59)	
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February 2016 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(5)	(98)

11. [Ref. 61/62] Our general tests disclosed that the number of buses in operation was overstated by 127 buses. We determined that 119 buses (Ref. 61) either transported only courtesy riders (2 buses) or were reported with invalid bus numbers (117 buses). Eight bus driver reports (Ref. 62) were not available at the time of our examination and could not be subsequently located; consequently, the reported ridership of the 39 students reported on these buses (2 students were in our test) could not be validated. We propose the following adjustments:

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Broward County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation is accurately reported and are supported by bus driver reports; (2) students reported in IDEA – PK through Grade 12, Weighted ridership category are documented as having met one of the five criteria required for reporting in a weighted ridership category as noted on the students' IEPs; (3) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category; (4) only those students who are in membership and are documented as having been transported at least 1 day during the 11-day reporting survey period are reported for State transportation funding; (5) only students who live less than 2 miles from their assigned school and cross a designated hazardous walking location are reported in the Hazardous Walking ridership category; (6) only ESE students whose IEPs authorize ESY services or students attending nonresidential DJJ Programs are reported during the summer reporting survey periods; (7) the number of DIT is accurately reported; (8) only PK students who are classified as students with disabilities under the IDEA or are the children of students enrolled in a Teenage Parent Program are reported for State transportation funding; and (9) transportation personnel review the database for completeness and accuracy to ensure that students are in membership and are not reported more than once per reporting survey period.

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 Broward County

For the fiscal year ended June 30, 2016, the District received \$31.6 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	243	1,787
October 2015	1,225	78,446
February 2016	1,140	78,238
June 2016	<u>255</u>	<u>551</u>
Totals	<u>2,863</u>	<u>159,022</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

NOTE B – TESTING STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 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



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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

ROBERT W. RUNCIE
Superintendent of Schools

**The School Board of
Broward County, Florida**

Nora Rupert, Chair
Heather P. Brinkworth, Vice Chair

December 8, 2017

Robin Bartleman
Abby M. Freedman
Patricia Good
Donna P. Korn
Laurie Rich Levinson
Ann Murray
Dr. Rosalind Osgood

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

Dear Ms. Norman:

District Management has reviewed the preliminary and tentative audit report, *Broward County District School Board -- Florida Education Finance Program Full-Time Equivalent Student Enrollment and Student Transportation For the Fiscal Year Ended June 30, 2016*.

Our responses to the audit findings and corrective action proposals follow. Please note that individual Charter Schools' Governing Boards also have the responsibility to monitor their schools' compliance.

Minutes of Instruction not Reported in Agreement with Bell Schedules

We agree that the class minutes reflected in each student's course schedule should be in agreement with the school's bell schedule. Schools currently have the ability to adjust the weekly class minutes field in TERMS and although there are a few valid reasons why a school may have to adjust the weekly class minutes, it appears mistakes were made. We will be addressing this topic in future TERMS and State Reporting trainings to reinforce the proper reporting of weekly class minutes.

Student Attendance Finding – Off-Campus Learning Centers

Auditors found that 298 students who were not in attendance during the reporting survey periods should not have been reported for FEFP funding.

We have implemented practices to ensure increased fidelity in attendance reporting. Teachers at our dropout-prevention centers now input attendance directly into the Pinnacle gradebook system. A staff member is assigned the primary job responsibility of verifying attendance for all students, and ensuring Pinnacle corrections are made in a timely manner so that the TERMS student reporting system accurately reflects student attendance.

We would like to point out that many of the students included in this finding did receive credit for course completions during the 2015-16 school year under audit and/or the following 2016-17 school year, and several of the students have graduated with standard high school diplomas.

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

Student Transportation Findings

Broward County Public Schools' Student Transportation management and staff have reviewed the preliminary and tentative draft report of the Audit of Student Transportation for the fiscal year ending June 30, 2016.

Findings 1 and 4 show students incorrectly reported in hazardous walking and in weighted funding. At the beginning of the 2015-16 school year, transportation staff programmatically screened data on all students on the initial send to the State. The errors discovered were in amendments and resulted from human error. In the future, all amendments will be filtered the same as the initial data send.

Findings 2, 3, 5, 6, 8, 9, 10, and 11 described erroneous reporting of students not eligible for transportation funding. Again, these errors occurred during amendments and were the result of human error. In the future, all amendments will be filtered the same as the initial send.

Finding 7 stated that incorrect Days-in-Term were reported for summer bus riders. Days-in-Term are calculated by the Information & Technology department using information recorded in TERMS. This issue has been discussed with appropriate personnel in the Information & Technology Department. Days-in-Term will be reviewed and adjusted by Information & Technology personnel before bus riders are reported to the State for funding.

Finding 11 discussed missing Bus Drivers' Reports and reporting of invalid bus numbers. Drivers' handwritten Reports are now being cross-checked against EDULOG reports and scanned into an electronic folder to minimize errors and misplaced Reports. An electronic process has been put in place to minimize bus number errors and duplications.

On-the-Job Training Student Documentation Findings

Staff in the Career, Technical, Adult and Community Education (CTACE) Department reviewed the findings related to the audit of Career and Technical Education, On-the-Job Training (OJT) student records.

- One student had not worked during the reporting survey period.
- OJT timecards for five students were not available for audit and could not be located.

The actions taken by the CTACE Department in the 2017-18 school year are as follows:

- The CTACE-generated OJT FTE Manual was re-examined at the CTACE Department Chair Meeting in October 2017. Discussion topics included the importance of OJT instructors and students creating and maintaining weekly time card signature check schedules.
- The CTACE Director addressed the High School Principals at their October 2017 monthly meeting regarding the importance of maintaining proper FTE documentation for all Career and Technical programs. Office of School Performance and Accountability Cadre Directors were in attendance, and supported the importance of this compliance requirement.

ELL Student Documentation Findings

Auditors noted the occurrence of the following types of exceptions in their audit samples:

- ELL files were missing.
- ELL Student Plans were not printed and placed in student folders, therefore there was no documentation of review and update of ELL Student Plans at the beginning of the school year.
- Parents were not notified of students' placement in the ESOL program.
- Required assessments for extension of services were not documented.
- ELL committee meetings for students reported in the ESOL program beyond three years from the students' DEUSS anniversary dates were not documented.

The Bilingual/ESOL Department's established ESOL Program procedures are contained in the ESOL Handbook. The ESOL Handbook is reviewed with the schools' ESOL Contacts at the beginning of every school year. The handbook can be found at <http://bilingual-esol.browardschools.com>. The department offers various opportunities for professional development and school assistance related to the ESOL Program requirements.

To ensure future school compliance, the Bilingual/ESOL Department, Office of School Performance and Accountability (OSPA), and Charter Schools Management/Support (CSMS) will collaborate on the plan of action outlined below:

- Monitor the implementation of schools' individual plans of action addressing each school's unique audit findings (Bilingual/ESOL, OSPA, and CSMS).
- Continue to provide new ESOL Contacts with full day professional development three times a year, where FTE findings are presented and procedures are discussed (Bilingual/ESOL).
- Continue to disseminate information from Broward County's *ESOL Database Program Guidelines Handbook* (Bilingual/ESOL).
- Provide ESOL Contacts and Principals with monthly reports highlighting compliance errors (Bilingual/ESOL).
- Conduct mini-audits of schools' ESOL databases, compliance, and curriculum implementation (Bilingual/ESOL, OSPA, and CSMS).
- Disseminate a monthly at-a-glance checklist to ESOL Contacts and Administrators. The checklist provides reminders such as, but not limited to, updating the ELL plan and criteria for conducting and documenting ELL Committee meetings (Bilingual/ESOL).
- Monitor the timeliness of ELL Student Plans and ELL Committee Meetings using ELLevation, an online platform (Bilingual/ESOL).
- Ensure ESOL Contacts have an ELL folder for each student in the program (Bilingual/ESOL).

Additionally, to safeguard against the loss of historical data, ELLevation will set up a "snapshot" database for Broward, taken at a point in time – likely at the end of each FTE survey period. The information in these Student Plans will be reflective of the moment when the backup was created.

ESE Student Documentation Findings

At non-Charter Schools, auditors noted:

- Two students were not reported in accordance with the Matrix of Services.
- On-campus instructional time was reported in Hospital Homebound, for two students.
- The Matrix of one student reported in program 254 was not reviewed and updated at the same time the IEP was reviewed and updated.

At Charter Schools, auditors observed:

- There were no valid IEPs for two students reported in program 112.
- There was no valid Matrix of Services for one student reported in program 254.
- One student reported in Hospital Homebound was dismissed from Hospital Homebound prior to the FTE survey period.

To correct these deficiencies, we have taken the following steps:

- Additional personnel were hired by the Exceptional Student Learning Support Department in August 2017. This lowered the number of schools assigned to each staff member, so they can better monitor and assist schools.
- The Office of School Performance and Accountability and Exceptional Student Learning Support began joint monitoring of ESE programs for compliance in August 2017.
- A field coach was assigned to each curriculum team in August 2017, to assist school-based ESE Specialists with meeting all compliance and accountability mandates. Two compliance program specialists were also assigned to work with Charter Schools.
- ESE Specialists were trained in the process of creating a Matrix for students who are eligible for Hospital Homebound Services, on October 26, 2017.
- At that time, ESE Specialists were also trained in the process of dismissing students from Hospital Homebound Services and re-entering school, including a discussion of changing the Matrix to match the school services.
- ESE Specialists were also re-trained on utilizing EasyIEP™ to monitor students who are no longer eligible for Hospital Homebound, to ensure compliance in service provision and Matrix of Service. This training occurred on October 26, 2017.
- ESE Specialists were re-trained and updated on the rules of completion of the Matrix of Service at our November 16, 2017 ESE Specialists' Meeting.

In addition, new and veteran ESE Specialists will be trained on the reports available in EasyIEP™ and the District's Data Warehouse that will indicate students who may have an outdated IEP or missing FEFP Matrix of Service. This will be completed at the January 18, 2018 ESE Specialists' Meeting.

Teacher Certification Findings

The following corrective action plan is being executed by Talent Acquisition & Operations – Instructional (TAO), in order to resolve out-of-field compliance issues.

Non-Charter Schools -- This year's audit disclosed that some parents were not notified that their children were taught by out-of-field teachers and that some teachers were not Board approved to teach out-of-field. Below are the past and current actions implemented to address these findings:

- Repeated notification will continue to be provided to out-of-field teachers regarding the need for training, with each individualized timeline communicating the specific consequence of non-renewal or termination of employment for failure to comply.
- Each Principal has been tasked with meeting with affected teachers to develop an *Out-of-Field Compliance Plan* and identify a method for attainment of out-of-field compliance.
- Multiple web-based trainings will continue to be provided to Principals, Assistant Principals and Office Managers on the out-of-field process.
- District staff will continue to participate in trainings with school schedulers in an effort to minimize last minute schedule changes close to FTE survey dates that prevent the automated electronic process from identifying teachers as out-of-field through SAP/BRITE.
- TAO staff will continue its increased presence on the agenda at all Principals' meetings, to review the out-of-field process with administrators.
- Remedial assistance was provided to schools cited for not providing parent notification.
- Multiple notifications will continue to be provided to teachers in need of the General Knowledge exam to ensure timely completion.

Charter Schools -- This year's audit showed that some Charter School Governing Boards did not document their approval of Charter School out-of-field teachers in the minutes of their Governing Board meetings, and that some parents were not notified that their children were taught by out-of-field teachers. Below are the actions implemented to address these findings:

- TAO staff continued to orient new Charter School administrators to the out-of-field process at the start of the school year and provided copies of the "Out-of-Field Process Guide" created by the District for the sole purpose of assisting Charter Schools with the out-of-field process.
- TAO personnel are attending multiple meetings for all Charter School administrators throughout the year to continually review protocol for Governing Board approval of out-of-field teachers.
- Multiple notices to Charter Schools with reminders on the out-of-field process, including using detailed minutes to document Governing Board approval of out-of-field teachers, proper parent notification, and assignment of properly certified teachers to classes in accordance with the Course Code Directory, will continue to be distributed by District TAO staff.
- TAO personnel attended a special Charter School meeting to review current audit findings involving deficient Governing Board approval, lack of parent notification of out-of-field teachers, and teachers teaching without valid certificates.

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

For additional information, please contact the FEFP Audit Liaison for Broward County Public Schools, Ann Conway, of the Office of the Chief Auditor.

Sincerely,



Robert W. Runcie
Superintendent of Schools

RWR/PR