

**ORANGE COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2017



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2016-17 fiscal year, Dr. Barbara M. Jenkins served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
William E. Sublette, Chair	Districtwide
Joie W. Cadle	1
M. Daryl Flynn	2
Linda G. Kobert, Vice Chair from 11-15-16	3
Pamela J. Gould	4
Kathleen B. Gordon	5
Nancy W. Robinson, Vice Chair through 11-14-16	6
Christine E. Moore	7

The team leader was Gail S. Collier, 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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ORANGE COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
ELL	English Language Learner
ELPA	English Language Proficiency Assessment
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FES	Fluent English Speaker
FSA in ELA	Florida Standards Assessment in English Language Arts
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
IPT	IDEA Oral Language Proficiency Test
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 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, ESE Support Levels 4 and 5, Career Education 9-12, and student transportation, the Orange 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, 2017. Specifically, we noted:

- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test who Attended Charter Schools	Percentage	With Exceptions	With Exceptions who Attended Charter Schools	Percentage
ESOL	740	99	13%	122	33	27%
ESE Support Levels 4 and 5	571	134	23%	66	6	9%
Career Education 9-12	214	86	40%	99	50	51%
Totals	<u>1,525</u>	<u>319</u>		<u>287</u>	<u>89</u>	

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 138 of the 640 students in our student transportation test, in addition to 108 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 111 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 119.6441 (26.1971 applicable to District schools other than charter schools and 93.4470 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 200.3791 (86.6802 applicable to District schools other than charter schools and 113.6989 applicable to charter schools). Noncompliance related to student transportation resulted in 14 findings and a proposed net adjustment of negative 196 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2017,

was \$4,160.71 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$833,719 (negative 200.3791 times \$4,160.71), of which \$360,651 is applicable to District schools other than charter schools and \$473,068 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 Orange 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 Orange County.

The governing body of the District is the District School Board that is composed of eight elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 209 schools other than charter schools, 40 charter schools, 2 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students

For the fiscal year ended June 30, 2017, State funding totaling \$561.6 million was provided through the FEFP to the District for the District-reported 198,984.16 unweighted FTE as recalibrated, which included 13,478.69 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes

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

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23 Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$29.2 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 Orange 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, 2017. 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 2016-17* 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 students in our English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving 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, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Orange 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, 2017.

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

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.

examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to 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, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment is presented in *SCHEDULES A, B, C, and D*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
July 25, 2018

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, 2017, the Orange County District School Board (District) reported to the DOE 198,984.16 unweighted FTE as recalibrated, which included 13,478.69 unweighted FTE as recalibrated for charter schools, at 209 District schools other than charter schools, 40 charter schools, 2 cost centers, and 3 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2017. (See NOTE B.) The population of schools (254) consisted of the total number of brick and mortar schools and cost centers in the District that offered courses, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (52,248) 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 122 of the 740 students in our ESOL test,² 66 of the 571 students in our ESE Support Levels 4 and 5 test,³ and 99 of the 214 students in our Career Education 9-12 test.⁴ Of the 740 students in our ESOL test, 99 (13 percent) attended charter schools and 33 (27 percent) of the 122 students with exceptions attended charter schools. Of the 571 students in our ESE Support Levels 4 and 5 test, 134 (23 percent) attended charter schools and 6 (9 percent) of the 66 students with exceptions attended charter schools. Similarly, 86 (40 percent) of the 214 students in our Career Education 9-12 test attended charter schools and 50 (51 percent) of the 99 students with exceptions attended charter schools.

² For ESOL, the material noncompliance is composed of composed of Findings 6, 7, 10, 17, 18, 24, 25, 26, 27, 28, 31, 32, 36, 37, 40, 42, 43, 48, 49, 62, 63, 64, 65, 68, 69, 76, 77, 78, 79, 80, 83, 90, 91, 92, 93, 94, 98, 99, 101, 102, 103, 104, and 108 on *SCHEDULE D*.

³ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 2, 3, 4, 5, 11, 12, 19, 30, 33, 45, 50, 52, 53, 55, 56, 57, 58, 66, 70, 82, 84, 85, 87, 88, 100, 102, and 109 on *SCHEDULE D*.

⁴ For Career Education 9-12, the material noncompliance is composed of Findings 14, 15, 16, 41, 46, 47, 71, 72, 73, 74, 75, and 89 on *SCHEDULE D*.

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	249	27	38,071	288	6	139,402.9000	191.7580	63.7003
Basic with ESE Services	251	28	7,569	234	13	33,294.3600	189.3823	(3.2562)
ESOL	229	23	5,162	740	122	20,533.5900	499.5762	(125.9344)
ESE Support Levels 4 and 5	164	24	987	571	66	3,080.7300	444.9662	(20.1498)
Career Education 9-12	44	6	<u>459</u>	<u>214</u>	<u>99</u>	<u>2,672.5800</u>	<u>39.6141</u>	<u>(34.0040)</u>
All Programs	254	29	<u>52,248</u>	<u>2,047</u>	<u>306</u>	<u>198,984.1600</u>	<u>1,365.2968</u>	<u>(119.6441)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (1,642, of which 1,432 are applicable to District schools other than charter schools and 210 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. From the population of teachers, we selected 440 and found exceptions for 21 teachers. Of the 440 teachers in our test, 77 (18 percent) taught at charter schools and 6 (29 percent) of the 21 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.

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	8.2883	1.103	9.1420
102 Basic 4-8	4.6994	1.000	4.6994
103 Basic 9-12	61.6212	1.001	61.6828
111 Grades K-3 with ESE Services	2.6227	1.103	2.8928
112 Grades 4-8 with ESE Services	.4236	1.000	.4236
113 Grades 9-12 with ESE Services	(1.2486)	1.001	(1.2498)
130 ESOL	(69.3017)	1.194	(82.7462)
254 ESE Support Level 4	(13.9363)	3.607	(50.2682)
255 ESE Support Level 5	(2.7135)	5.376	(14.5878)
300 Career Education 9-12	(16.6522)	1.001	(16.6688)
Subtotal	(26.1971)		(86.6802)

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	7.3928	1.103	8.1543
102 Basic 4-8	(19.5750)	1.000	(19.5750)
103 Basic 9-12	1.2736	1.001	1.2749
111 Grades K-3 with ESE Services	.0000	1.103	.0000
112 Grades 4-8 with ESE Services	(3.5539)	1.000	(3.5539)
113 Grades 9-12 with ESE Services	(1.5000)	1.001	(1.5015)
130 ESOL	(56.6327)	1.194	(67.6195)
254 ESE Support Level 4	(3.0000)	3.607	(10.8210)
255 ESE Support Level 5	(.5000)	5.376	(2.6880)
300 Career Education 9-12	(17.3518)	1.001	(17.3692)
Subtotal	(93.4470)		(113.6989)

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	15.6811	1.103	17.2963
102 Basic 4-8	(14.8756)	1.000	(14.8756)
103 Basic 9-12	62.8948	1.001	62.9577
111 Grades K-3 with ESE Services	2.6227	1.103	2.8928
112 Grades 4-8 with ESE Services	(3.1303)	1.000	(3.1303)
113 Grades 9-12 with ESE Services	(2.7486)	1.001	(2.7513)
130 ESOL	(125.9344)	1.194	(150.3657)
254 ESE Support Level 4	(16.9363)	3.607	(61.0892)
255 ESE Support Level 5	(3.2135)	5.376	(17.2758)
300 Career Education 9-12	(34.0040)	1.001	(34.0380)
Total	(119.6441)		(200.3791)

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>#0033*</u>	<u>#0068*</u>	
101 Basic K-3	.....	13.3214	.9056	14.2270
102 Basic 4-8	.....	2.2445	.5000	2.7445
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.0504	.....	1.5000	1.5504
112 Grades 4-8 with ESE Services	.5278	.....	.....	.5278
113 Grades 9-12 with ESE Services	.6352	.....	.....	.6352
130 ESOL	.....	(15.5659)	(.9056)	(16.4715)
254 ESE Support Level 4	.....	.....	(1.5000)	(1.5000)
255 ESE Support Level 5	(1.2460)	.....	(.5000)	(1.7460)
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>(.0326)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0326)</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>#0074*</u>	<u>#0090*</u>	<u>#0204*</u>	<u>#0215</u>	
101	14.2270	.....	.....	(6.8342)	(3.2090)	4.1838
102	2.7445	.....	.8824	(23.2019)	.....	(19.5750)
103	.0000	1.2736	.....	.....	.....	1.2736
111	1.5504	.....	1.5000	(3.0000)	(.7652)	(.7148)
112	.5278	.....	.....	(3.5539)	.....	(3.0261)
113	.6352	(1.5000)	.....	.....	.....	(.8648)
130	(16.4715)	(.2822)	(.8824)	(38.9966)	(3.7998)	(60.4325)
254	(1.5000)	.....	(1.5000)	.....	.....	(3.0000)
255	(1.7460)	.....	.....	.....	(.4912)	(2.2372)
300	<u>.0000</u>	<u>(17.3518)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(17.3518)</u>
Total	<u>(.0326)</u>	<u>(17.8604)</u>	<u>.0000</u>	<u>(75.5866)</u>	<u>(8.2652)</u>	<u>(101.7448)</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>#0521</u>	<u>#0661</u>	<u>#0931</u>	<u>#0981</u>	
101	4.1838	.....	.....	.....	.....	4.1838
102	(19.5750)	1.5313	.....	.....	.....	(18.0437)
103	1.2736	.....	4.4210	4.6996	.....	10.3942
111	(.7148)	1.0223	.....	.....	.3313	.6388
112	(3.0261)	(.1442)	.....	.....	.....	(3.1703)
113	(.8648)	.....	.....	(.8896)	.....	(1.7544)
130	(60.4325)	(1.5313)	(4.4210)	(3.6025)	.....	(69.9873)
254	(3.0000)	(1.5319)	.....	.....	(.3313)	(4.8632)
255	(2.2372)	.5096	.....	.....	.....	(1.7276)
300	<u>(17.3518)</u>	<u>.....</u>	<u>.....</u>	<u>(2.4272)</u>	<u>.....</u>	<u>(19.7790)</u>
Total	<u>(101.7448)</u>	<u>(.1442)</u>	<u>.0000</u>	<u>(2.2197)</u>	<u>.0000</u>	<u>(104.1087)</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>#1001</u>	<u>#1011</u>	<u>#1061</u>	<u>#1171</u>	
101	4.1838	.....	2.5182	4.0142	1.7822	12.4984
102	(18.0437)	.....	.4933	.....	.....	(17.5504)
103	10.3942	2.1940	.....	.....	.....	12.5882
111	.6388	.....	.5113	.9857	.....	2.1358
112	(3.1703)	.....	.....	.....	.....	(3.1703)
113	(1.7544)	.....	.....	.....	.....	(1.7544)
130	(69.9873)	(2.1940)	(2.5182)	(4.0142)	(1.7822)	(80.4959)
254	(4.8632)	(.5380)	(1.0046)	.0055	.....	(6.4003)
255	(1.7276)	.....	.....	(1.4859)	.....	(3.2135)
300	<u>(19.7790)</u>	<u>(.8826)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(20.6616)</u>
Total	<u>(104.1087)</u>	<u>(1.4206)</u>	<u>.0000</u>	<u>(.4947)</u>	<u>.0000</u>	<u>(106.0240)</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>#1191</u>	<u>#1511</u>	<u>#1542</u>	<u>#1553</u>	
101	12.4984	1.9222	.....	.....	.4204	14.8410
102	(17.5504)	1.6816	.....	.....	.....	(15.8688)
103	12.5882	.....	4.9889	7.2903	.....	24.8674
111	2.1358	1.0000	.....	.....	.7504	3.8862
112	(3.1703)	.....	.....	.....	.....	(3.1703)
113	(1.7544)	.....	(1.5085)	.....	.....	(3.2629)
130	(80.4959)	(4.2040)	(3.0890)	(5.7973)	(.4204)	(94.0066)
254	(6.4003)	(.3998)	(.4915)	.....	(1.4762)	(8.7678)
255	(3.2135)	.....	.....	.....	.....	(3.2135)
300	<u>(20.6616)</u>	<u>.....</u>	<u>(1.3596)</u>	<u>(1.9432)</u>	<u>.....</u>	<u>(23.9644)</u>
Total	<u>(106.0240)</u>	<u>.0000</u>	<u>(1.4597)</u>	<u>(.4502)</u>	<u>(.7258)</u>	<u>(108.6597)</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>#1561</u>	<u>#1662</u>	<u>#1752</u>	<u>#1831</u>	
101	14.8410	.....	.....	.4204	.4197	15.6811
102	(15.8688)	(.0746)	.....	.8392	.3298	(14.7744)
103	24.8674	.....	24.6555	.....	.....	49.5229
111	3.8862	.....	.....	(1.2635)	.....	2.6227
112	(3.1703)	.0746	.....	.....	.....	(3.0957)
113	(3.2629)	.....	.5000	.....	.....	(2.7629)
130	(94.0066)	.....	(15.9430)	(1.2596)	(1.2495)	(112.4587)
254	(8.7678)	.....	(.8096)	(6.4165)	(.5000)	(16.4939)
255	(3.2135)	.....	.....	.....	.....	(3.2135)
300	<u>(23.9644)</u>	<u>.....</u>	<u>(10.0396)</u>	<u>.....</u>	<u>.....</u>	<u>(34.0040)</u>
Total	<u>(108.6597)</u>	<u>.0000</u>	<u>(1.6367)</u>	<u>(7.6800)</u>	<u>(1.0000)</u>	<u>(118.9764)</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>Total</u>
		<u>#1951</u>	<u>#7004</u>	<u>#7006</u>	
101	15.6811	.....	.....	.....	15.6811
102	(14.7744)	.....	.0989	(.2001)	(14.8756)
103	49.5229	12.4520	.9199	.....	62.8948
111	2.6227	.....	.....	.....	2.6227
112	(3.0957)	.....	(.0346)	.....	(3.1303)
113	(2.7629)	.....	.0143	.....	(2.7486)
130	(112.4587)	(12.5391)	(.9366)	.....	(125.9344)
254	(16.4939)	.....	(.4424)	.....	(16.9363)
255	(3.2135)	.....	.....	.....	(3.2135)
300	<u>(34.0040)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(34.0040)</u>
Total	<u>(118.9764)</u>	<u>(.0871)</u>	<u>(.3805)</u>	<u>(.2001)</u>	<u>(119.6441)</u>

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Management is responsible for determining that the FTE student enrollment as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2016-17* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings

Proposed Net Adjustments (Unweighted FTE)

Our examination included the July and October 2016 reporting survey periods and the February and June 2017 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2016 reporting survey period, the February 2017 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. 5501/6801/17701/20401/52101/93101/100101/101101/119101/151101] The course schedules for many students attending 10 of the 26 nonvirtual schools tested (2 of the 10 schools affected only PK student schedules) were incorrectly reported. The bell schedules provided 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 always reported in agreement with the schools' bell schedules. We noted varying differences ranging from 150 CMW to 600 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of instructional minutes according to the individual school's bell schedule. 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, this erroneous reporting did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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Hospital and Homebound Program (#0011)

2. [Ref. 1101] A portion of the schedules of four ESE students were incorrectly reported in Program No. 255 (ESE Support Level 5) based on the students' placement in the Hospital and Homebound Program. The students were provided both telecourse and
(Finding Continues on Next Page)

Findings

Hospital and Homebound Program (#0011) (Continued)

homebound instruction; however, the telecourse instruction was not provided on a one-to-one basis and should have been reported in Program No. 112 (Grades 4-8 with ESE Services) or Program No. 113 (Grades 9-12 with ESE Services). We also noted that one of the students did not receive homebound instruction during the October 2016 reporting survey period according to the homebound instructor's contact log. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5076	
113 Grades 9-12 with ESE Services	.3635	
255 ESE Support Level 5	<u>(.8912)</u>	(.0201)

3. [Ref. 1102] We noted exceptions involving the *Physician's Statement* forms (forms) for four ESE students enrolled in the Hospital and Homebound Program. Specifically, the forms supporting two students' Hospital and Homebound Program placements were not available at the time of our examination and could not be subsequently located, and the forms for two students were not signed by the physicians before the reporting survey periods. We propose the following adjustment:

111 Grades K-3 with ESE Services	.0504	
112 Grades 4-8 with ESE Services	.0202	
113 Grades 9-12 with ESE Services	.0707	
255 ESE Support Level 5	<u>(.1413)</u>	.0000

4. [Ref. 1103] The *Matrix of Services* forms for two ESE students (one student was reported in the October 2016 reporting survey period and one student was reported in the February 2017 reporting survey period) were not reviewed and updated when the students' IEPs were amended and updated. We also noted that the homebound instructor's contact log for one of the students was not available at the time of our examination and could not be subsequently located, and the other student's IEP expired prior to the February 2017 reporting survey period. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.2010	
255 ESE Support Level 5	<u>(.2262)</u>	(.0252)

5. [Ref. 1104] The reported schedules of two ESE students enrolled in the Hospital and Homebound Program were not in agreement with either the instructional minutes noted on the students' IEPs or the homebound teachers' contact logs. We propose the following adjustment:

Findings

Hospital and Homebound Program (#0011) (Continued)

255 ESE Support Level 5	<u>.0127</u>	<u>.0127</u>
		<u>(.0326)</u>

Renaissance Charter School at Goldenrod (#0033)

6. [Ref. 3302] ELL Committees for 12 ELL students were not convened by October 1 (11 students) 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 each student's DEUSS. We also noted the following for 3 of the students:

- a. One student scored proficient on the spring 2016 ELPA and no FSA in ELA score was on file.
- b. The English language proficiency of one student was not assessed within 30 school days prior to the student's DEUSS anniversary date.
- c. One student was reported beyond the maximum 6-year period allowed for State funding of ESOL as of the February 2017 reporting survey.

We propose the following adjustment:

101 Basic K-3	2.8826	
102 Basic 4-8	2.2445	
130 ESOL	<u>(5.1271)</u>	.0000

7. [Ref. 3303] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustment:

101 Basic K-3	.4438	
130 ESOL	<u>(.4438)</u>	.0000

8. [Ref. 3371] One teacher taught Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the 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 until December 12, 2016, which was after the October 2016 reporting survey period. We propose the following adjustment:

101 Basic K-3	1.9990	
130 ESOL	<u>(1.9990)</u>	.0000

Findings

Renaissance Charter School at Goldenrod (#0033) (Continued)

9. [Ref. 3372] One teacher was properly approved by the Charter School Board to teach ELL students out of field but the parents of the ELL students were not notified of the teacher's out-of-field status in ESOL. In addition, the 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 Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	7.9960	
130 ESOL	<u>(7.9960)</u>	<u>.0000</u>
		<u>.0000</u>

UCP West Orange Charter School (#0068)

10. [Ref. 6802] An ELL Committee for one ELL 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. We propose the following adjustment:

101 Basic K-3	.9056	
130 ESOL	<u>(.9056)</u>	<u>.0000</u>

11. [Ref. 6803] School records did not demonstrate that the parents of one ESE student were notified of the student's IEP meeting scheduled for April 14, 2016. We propose the following adjustment:

102 Basic 4-8	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	<u>.0000</u>

12. [Ref. 6804] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.5000	
254 ESE Support Level 4	<u>(1.5000)</u>	<u>.0000</u>
		<u>.0000</u>

Workforce Advantage Academy Charter School (#0074)

13. [Ref. 7401] The IEP meeting participants signature pages for two ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

Findings

Workforce Advantage Academy Charter School (#0074) (Continued)

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

14. [Ref. 7402] We noted the following for 36 Career Education 9-12 students who participated in OJT:

- a. Timecards for 31 students indicated that the students did not work during the reporting survey period. In addition, School records did not demonstrate that 1 of the 31 students, who was also reported in another reporting survey period, was in attendance at least 1 day of that reporting survey period.
- b. Timecards for 4 students were not available at the time of our examination and could not be subsequently located.
- c. One student's timecard indicated that the student did not work during the October 2016 reporting survey period and the timecard covering the student's February 2017 reporting survey period was not available at the time of our examination and could not be subsequently located.

We propose the following adjustment:

103 Basic 9-12	(.0773)	
300 Career Education 9-12	<u>(16.0378)</u>	(16.1151)

Follow-up to Management's Response

In her written response regarding the 31 students cited in paragraph a. above, the Superintendent indicated that the School disagreed with the finding. Specifically, the response stated that "a student may not have been working but was in attendance at school for one day during the survey period, making them membership eligible for FTE." As our finding indicates, 30 of the 31 students were in attendance during the reporting survey period. However, pursuant to SBE Rule 6A-1.044(6)(c), FAC, the attendance of a pupil who is assigned to an OJT instructional program which does not require his or her presence at a school center for OJT instructional purposes shall be in attendance when documented through the use of a timecard to report actual days in attendance and a timecard or work schedule to report instructional or work hours. The response also stated that the Workforce Program (and Business Development Class) "is designed to accommodate students that are working and those that are in transition from school to work and even those transitioning from job to job." However, School records did not demonstrate that the students included in our finding were working or attending the Business Development Class. Accordingly, the Finding stands as presented.

Findings

Workforce Advantage Academy Charter School (#0074) (Continued)

15. [Ref. 7403/04] More work hours were reported than were supported by the timecards for 12 Career Education 9-12 students who participated in OJT. We propose the following adjustment:

<u>Ref. 7403</u>		
300 Career Education 9-12	(1.0223)	(1.0223)
<u>Ref. 7404</u>		
300 Career Education 9-12	(.0495)	(.0495)

Follow-up to Management's Response

In her written response, the Superintendent indicated that the School disagreed with the finding, and stated that "Workforce Academy is not involved with or responsible for the collection, processing, transfer, or storage of student payroll data. We have not found any statute delineating school responsibility for the work hours reported by a business for students participating in an OJT program." However, the FTE General Instructions indicate that the time records for a student who participates in OJT must be appropriately dated and retained by the School. Also, pursuant to the Cooperative Education Manual published on the DOE's Web site (page 31), the number of work hours during survey week (the 7 days ending on Friday, date certain for the survey) must cover the number of CMW that is funded for the student while participating in OJT. The point of our finding is that the School reported more hours than were supported on the students' timecards. Accordingly, the Finding stands as presented.

16. [Ref. 7405] Two Career Education 9-12 students who participated in OJT were not in school attendance during the October 2016 reporting survey period. In addition, the timecard for one of the students indicated that the student did not work during the October 2016 reporting survey period. We propose the following adjustment:

103 Basic 9-12	(.4313)	
300 Career Education 9-12	(.2422)	(.6735)

17. [Ref. 7406] An ELL Committee for one ELL student was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.2822	
130 ESOL	(.2822)	.0000
		(17.8604)

Findings

UCP East Charter School (#0090)

18. [Ref. 9002] 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:

102 Basic 4-8	.8824	
130 ESOL	(<u>.8824</u>)	.0000

19. [Ref. 9003] Three ESE students were not reported in accordance with their *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.5000	
254 ESE Support Level 4	(<u>1.5000</u>)	.0000
		<u>.0000</u>

Access Charter School (#0177)

20. [Ref. 17702] School records demonstrated that attendance for students in Grades 9-12 was recorded daily rather than period-by-period, which is contrary to the requirements set forth in the DOE *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. We were able to verify that all our test students were in attendance at least 1 day of the reporting survey period. As a result, we present this disclosure finding with no proposed adjustment.

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Renaissance Charter School at Hunters Creek (#0204)

21. [Ref. 20472] The parents of ELL students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in ESOL. Since the students involved were cited in Finding No. 29 (Ref. 20409), we present this disclosure finding with no proposed adjustment.

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22. [Ref. 20473] One teacher who taught Primary Language Arts to an ELL student was not properly certified to teach ELL students and was not approved by the Charter School Board to teach such students out of field until January 11, 2017, which was after the October 2016 reporting survey period. We also noted that the student's parents were not notified of the teacher's out-of-field status until January 4, 2017, which was after the October 2016 reporting survey period. Since the student involved was cited in Finding No. 28 (Ref. 20407), we present this disclosure finding with no proposed adjustment.

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Findings

Renaissance Charter School at Hunters Creek (#0204) (Continued)

23. [Ref. 20402/03] The IEP for one ESE student and the EPs for two students in the Gifted Program either did not include the participants' names or signatures (Ref. 20402) or did not include the required participants in the development of the students' EPs (Ref. 20403). We propose the following adjustments:

<u>Ref. 20402</u>		
101 Basic K-3	1.0000	
102 Basic 4-8	.5312	
111 Grades K-3 with ESE Services	(1.0000)	
112 Grades 4-8 with ESE Services	<u>(.5312)</u>	.0000
 <u>Ref. 20403</u>		
101 Basic K-3	1.0000	
111 Grades K-3 with ESE Services	<u>(1.0000)</u>	.0000

24. [Ref. 20404] ELL Committees were not convened for three ELL students within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

102 Basic 4-8	2.1649	
130 ESOL	<u>(2.1649)</u>	.0000

25. [Ref. 20405] The files for two ELL students did not contain either the *ELL Student Plan* for the 2016-17 school year or the parental notification of the student's ESOL placement. We propose the following adjustment:

101 Basic K-3	.8076	
102 Basic 4-8	.2127	
130 ESOL	<u>(1.0203)</u>	.0000

26. [Ref. 20406] 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	.4319	
130 ESOL	<u>(.4319)</u>	.0000

27. [Ref. 20407] Our examination of attendance records for eight ELL students disclosed that: attendance source documents for two students were not available at the time of our examination and could not be subsequently located; three students were not enrolled until after the reporting survey periods; and three students withdrew prior to
(Finding Continues on Next Page)

Findings

Renaissance Charter School at Hunters Creek (#0204) (Continued)

the reporting survey period. In addition, an ELL Committee was not convened prior to two students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

101 Basic K-3	(.3127)	
102 Basic 4-8	(.0201)	
130 ESOL	<u>(4.5729)</u>	(4.9057)

28. [Ref. 20409] Our review of the *Teacher Attendance Submission Status Report* disclosed that for five teachers, School records did not evidence that attendance was submitted for any days during the reporting survey periods (Ref. 20409). School management indicated that these teachers had terminated employment or were otherwise no longer teaching and that the students were reassigned to other teachers. However, the documentation we were provided did not clearly establish the reassignment or the specific connection to the students concerned. The reassignments were not posted in the attendance system and only identified the original five teachers as the teachers of record. Consequently, we could not validate the attendance for 98 students (3 were in our Basic test, 1 was in our Basic with ESE Services test, and 3 were in our ESOL test) assigned to these five teachers. We propose the following adjustment:

101 Basic K-3	(12.1541)	
102 Basic 4-8	(27.0121)	
111 Grades K-3 with ESE Services	(1.0000)	
112 Grades 4-8 with ESE Services	(3.0227)	
130 ESOL	<u>(27.4920)</u>	(70.6809)

Follow-up to Management's Response

In her written response, the Superintendent indicated that the School objected to the finding "on the basis of SMS attendance reports that show student attendance during window dates and the five teachers in question being in fact teachers of record during the alleged window." As noted in our Finding, School records did not evidence that attendance was submitted for any days during the reporting survey periods and School management indicated that the teachers had terminated employment or were otherwise no longer teaching and that the students were reassigned to other teachers. In addition, the School-provided records did not clearly establish the reassignment or specific connection to the students concerned. Accordingly, the Finding stands as presented.

Findings

Renaissance Charter School at Hunters Creek (#0204) (Continued)

29. [Ref. 20471/74] Two teachers who taught Primary Language Arts to ELL students were not properly certified to teach ELL students and were not approved by the Charter School Board to teach such students out of field until January 11, 2017, which was after the October 2016 reporting survey period. We also noted that the students' parents were not notified of the teachers' out-of-field status until January 4, 2017, which was after the October 2016 reporting survey period. We propose the following adjustments:

<u>Ref. 20471</u>		
101 Basic K-3	2.3931	
130 ESOL	<u>(2.3931)</u>	.0000
 <u>Ref 20474</u>		
102 Basic 4-8	.9215	
130 ESOL	<u>(.9215)</u>	.0000
		<u>(75.5866)</u>

Three Points Elementary School (#0215)

30. [Ref. 21502] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) for on-campus instruction based on the student's placement in the Hospital and Homebound Program. The student's on-campus instruction should have been reported in Program No. 101 (Basic K-3). We propose the following adjustment:

101 Basic K-3	.4912	
255 ESE Support Level 5	<u>(.4912)</u>	.0000

31. [Ref. 21503] Our review of the School's attendance records (using a software application system called ProgressBook) disclosed that, according to the *Staff Attendance Audit Report*, a report from ProgressBook identifying staff members who have taken homeroom attendance, one PK teacher was not listed as having submitted student attendance during the October 2016 reporting survey period. School management submitted other records to substantiate that the teacher had taken attendance. However, the other records were not complete, conclusive, or instructional-related. Consequently, we could not validate attendance for the 17 students (1 was in our ESOL test) taught by this teacher. We propose the following adjustment:

101 Basic K-3	(3.7002)	
111 Grades K-3 with ESE Services	(.7652)	
130 ESOL	<u>(3.7998)</u>	<u>(8.2652)</u>
		<u>(8.2652)</u>

Findings

Lake Silver Elementary School (#0521)

32. [Ref. 52102] The parental notification of one ELL student's ESOL placement was not dated and School records did not otherwise demonstrate that the notification was timely made (i.e., prior to the reporting survey period). We propose the following adjustment:

102 Basic 4-8	.3791	
130 ESOL	<u>(.3791)</u>	.0000

33. [Ref. 52103] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0223	
254 ESE Support Level 4	(1.5319)	
255 ESE Support Level 5	<u>.5096</u>	.0000

34. [Ref. 52104] School records did not demonstrate that one student, who was scheduled to receive only Gifted instruction, was in attendance during the October 2016 or February 2017 reporting survey periods. We also noted that the meeting participants signature page of the student's EP was not available at the time of our audit and could not be subsequently located. We propose the following adjustment:

112 Grades 4-8 with ESE Services	<u>(.1442)</u>	(.1442)
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35. [Ref. 52171] One teacher taught Primary Language Arts classes that included ELL students and was properly approved by the School Board to teach ELL students out of field but had earned only 60 of the 240 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	1.1522	
130 ESOL	<u>(1.1522)</u>	.0000
		<u>(.1442)</u>

Colonial High School (#0661)

36. [Ref. 66101] ELL Committees for four ELL students were not convened by October 1 (one student) 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 each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	1.6571	
130 ESOL	<u>(1.6571)</u>	.0000

Findings

Colonial High School (#0661) (Continued)

37. [Ref. 66102] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.0701	
130 ESOL	<u>(.0701)</u>	.0000

38. [Ref. 66171] One teacher taught a Basic subject area class 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	2.6938	
130 ESOL	<u>(2.6938)</u>	.0000
		<u>.0000</u>

Dr. Phillips High School (#0931)

39. [Ref. 93102] The meeting participants signature page of the EP for one Gifted 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	.8896	
113 Grades 9-12 with ESE Services	<u>(.8896)</u>	.0000

40. [Ref. 93103/04] ELL Committees for five students did not convene within 30 days of the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS (Ref. 93103/04). In addition, the English language proficiency of one of the students (Ref. 93104) was not assessed within 30 school days prior to the student's DEUSS anniversary date and parental notification of one student's ESOL placement (Ref. 93104) was not available at the time of our examination and could not be subsequently located. We propose the following adjustments:

<u>Ref. 93103</u>		
103 Basic 9-12	1.0164	
130 ESOL	<u>(1.0164)</u>	.0000
 <u>Ref. 93104</u>		
103 Basic 9-12	1.4264	
130 ESOL	<u>(1.4264)</u>	.0000

Findings

Dr. Phillips High School (#0931) (Continued)

41. [Ref. 93105/06/07] For 17 Career Education 9-12 students who participated in OJT, we noted that:

- a. The timecards for 12 students (Ref. 93105) did not support that the students worked during one or both of the reporting survey periods. Also, for 1 of the 12 students, the student's timecard for a different reporting survey period was not available at the time of our examination and could not be subsequently located.
- b. The timecards for 2 students (Ref. 93107) were not available at the time of our examination and could not be subsequently located.
- c. More work hours were reported than the timecards supported for 2 students (Ref. 93105/06); and
- d. The timecard for 1 student was not signed by the student's employer (Ref. 93105).

We propose the following adjustments:

<u>Ref. 93105</u>		
300 Career Education 9-12	<u>(1.8602)</u>	(1.8602)
<u>Ref. 93106</u>		
300 Career Education 9-12	<u>(.0313)</u>	(.0313)
<u>Ref. 93107</u>		
300 Career Education 9-12	<u>(.3282)</u>	(.3282)

42. [Ref. 93108] 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:

103 Basic 9-12	.5678	
130 ESOL	<u>(.5678)</u>	.0000

43. [Ref. 93109] One student scored English language proficient on the spring 2016 ELPA and a Level 3 on the FSA in ELA. As a result, the student met the criteria for exiting the ESOL Program and, since an ELL Committee was not convened to determine the student's continued ESOL placement, we propose the following adjustment:

103 Basic 9-12	.5919	
130 ESOL	<u>(.5919)</u>	.0000

44. [Ref. 93171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held District certification in TV Production
(Finding Continues on Next Page)

Findings

Dr. Phillips High School (#0931) (Continued)

Technology but taught a course that required certification in Digital Media. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.2075	
300 Career Education 9-12	(.2075)	.0000
		(2.2197)

Arbor Ridge K-8 School (#0981)

45. [Ref. 98102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

111 Grades K-3 with ESE Services	.3313	
254 ESE Support Level 4	(.3313)	.0000
		.0000

University High School (#1001)

46. [Ref. 100102] The timecards for six Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(.7519)	(.7519)
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47. [Ref. 100103] More work hours were reported than were supported by the timecard for one Career Education 9-12 student who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	(.1307)	(.1307)
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48. [Ref. 100104/06] ELL Committees for three ELL students were not convened by October 1 to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We also noted that the parental notification letter for one of the students (Ref. 100106) was not dated and School records did not otherwise demonstrate that the notification was timely made (i.e., prior to the reporting survey). We propose the following adjustments:

<u>Ref. 100104</u>		
103 Basic 9-12	.5940	
130 ESOL	(.5940)	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

University High School (#1001) (Continued)

Ref. 100106		
103 Basic 9-12	.7145	
130 ESOL	<u>(.7145)</u>	.0000

49. [Ref. 100105] The English language proficiency of two ELL students was not assessed within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.6626	
130 ESOL	<u>(.6626)</u>	.0000

50. [Ref. 100107] One ESE student was not enrolled in school during the February 2017 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

254 ESE Support Level 4	<u>(.5380)</u>	(.5380)
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51. [Ref. 100171/72] Two teachers who taught Language Arts to ELL students were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that the students' parents were not notified of the teachers' out-of-field status in ESOL. We propose the following adjustments:

Ref. 100171		
103 Basic 9-12	.0801	
130 ESOL	<u>(.0801)</u>	.0000

Ref. 100172		
103 Basic 9-12	.1428	
130 ESOL	<u>(.1428)</u>	.0000

(1.4206)

Rock Springs Elementary School (#1011)

52. [Ref. 101102] The meeting participants signature page of one ESE student's IEP was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.4933	
254 ESE Support Level 4	<u>(.4933)</u>	.0000

Findings

Rock Springs Elementary School (#1011) (Continued)

53. [Ref. 101103] School records did not demonstrate that the *Matrix of Services* form for one ESE student had been reviewed and updated when the student's new IEP was prepared in September 2016. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5113	
254 ESE Support Level 4	(.5113)	.0000

54. [Ref. 101171] One teacher taught Primary Language Arts to ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field until February 28, 2017, which was after the October 2016 reporting survey period. We also noted that the teacher also taught Basic subject area classes and had earned none of the 120 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	2.5182	
130 ESOL	(2.5182)	.0000
		.0000

Windy Ridge K-8 School (#1061)

55. [Ref. 106101] One ESE student was not in attendance during the February 2017 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

254 ESE Support Level 4	(.4947)	(.4947)
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56. [Ref. 106102] The entire course schedule for one ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound Program. The student's on-campus instruction 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	.4859	
255 ESE Support Level 5	(.4859)	.0000

57. [Ref. 106104] The *Matrix of Services* form for one ESE student enrolled in kindergarten incorrectly included three Special Consideration points designated for PK students who earned less than .5000 FTE. We propose the following adjustment:

254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000

Findings

Windy Ridge K-8 School (#1061) (Continued)

58. [Ref. 106105] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

59. [Ref. 106171] The parents of ELL students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

101 Basic K-3	4.0142	
130 ESOL	(4.0142)	.0000
		(.4947)

Winegard Elementary School (#1171)

60. [Ref. 117171] One teacher taught Primary Language Arts classes that included ELL students and was properly approved by the School Board to teach ELL students out of field but had earned only 60 of the 120 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	1.7822	
130 ESOL	(1.7822)	.0000
		.0000

Hunters Creek Elementary School (#1191)

61. [Ref. 119108] Our examination of the School's attendance records disclosed that documentation to support student attendance recorded in the District's Student Attendance Management System (SMS) was not available at the time of our examination. Specifically, the *Substitute Teacher Attendance Reports* documenting student attendance taken manually by substitute teachers were not retained for the 2016-17 school year. Since we were able to verify the attendance of the students tested for at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

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Findings

Hunters Creek Elementary School (#1191) (Continued)

62. [Ref. 119102/05] ELL Committees for five ELL students were not convened by October 1 (four students – Ref. 119102) or within 30 school days (one student – Ref. 119105) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustments:

<u>Ref. 119102</u>		
101 Basic K-3	.8408	
102 Basic 4-8	.8408	
130 ESOL	<u>(1.6816)</u>	.0000
 <u>Ref. 119105</u>		
102 Basic 4-8	.4204	
130 ESOL	<u>(.4204)</u>	.0000

63. [Ref. 119103] One student was incorrectly reported in the ESOL Program. The student was exited from the ESOL Program on June 8, 2016. We propose the following adjustment:

101 Basic K-3	.8408	
130 ESOL	<u>(.8408)</u>	.0000

64. [Ref. 119104] The parental notification of one student's ESOL placement was not dated and School records did not otherwise demonstrate that the notification was timely made (i.e., prior to the reporting survey period). We propose the following adjustment:

101 Basic K-3	.8408	
130 ESOL	<u>(.8408)</u>	.0000

65. [Ref. 119106] The Home Language Survey for one ELL student showed a "yes" response to only the first question, "Is a language other than English spoken at home?" Therefore, the student should have been reported in Program No. 102 (Basic 4-8) pending the assessment of the student's English language proficiency. We determined that the student was not assessed and an ELL Committee was not convened until after the reporting survey period. We propose the following adjustment:

102 Basic 4-8	.4204	
130 ESOL	<u>(.4204)</u>	.0000

66. [Ref. 119107] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Hunters Creek Elementary School (#1191) (Continued)

101 Basic K-3	(.6002)	
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(.3998)	.0000
		.0000

West Orange High School (#1511)

67. [Ref. 151102] The meeting participants signature pages of the EPs for two students in the Gifted Program were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	2.0000	
113 Grades 9-12 with ESE Services	(2.0000)	.0000

68. [Ref. 151103] Three ELL students scored proficient on the spring 2016 ELPA and a Level 3 or higher on the FSA in ELA test. ELL Committees were convened but did not document at least two of the criteria specified in SBE Rule 6A-6.09022(3), FAC, to support the students' continued ESOL placements. In addition, the ELL Committee form for one of the students was not dated and we could not determine if the Committee was timely convened. We propose the following adjustment:

103 Basic 9-12	2.0112	
130 ESOL	(2.0112)	.0000

69. [Ref. 151104] ELL Committees for two ELL students were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placement beyond 3 years from each student's DEUSS. We also noted that one of the student's English language proficiency was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustment:

103 Basic 9-12	1.0778	
130 ESOL	(1.0778)	.0000

70. [Ref. 151105] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.4915	
254 ESE Support Level 4	(.4915)	.0000

Findings

West Orange High School (#1511) (Continued)

71. [Ref. 151106] More work hours were reported for six Career Education 9-12 students who participated in OJT than was supported by the students' timecards. We also noted that one timecard was not signed by the student's employer. We propose the following adjustment:

300 Career Education 9-12	<u>(1.0083)</u>	(1.0083)
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72. [Ref. 151107] The timecards for three Career Education 9-12 students who participated in OJT were either not available at the time of our examination and could not be subsequently located (two 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>(.3513)</u>	(.3513)
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73. [Ref. 151108] School records did not evidence that one Career Education 9-12 student was enrolled in a dual-enrollment course during the October 2016 reporting survey period. The student's transcript listed the course showing a code of "W" indicating that the student had withdrawn from the course and no credit was earned. We propose the following adjustment:

103 Basic 9-12	<u>(.1001)</u>	<u>(.1001)</u>
		<u>(1.4597)</u>

Wekiva High School (#1542)

74. [Ref. 154201] The timecards for three Career Education 9-12 students who participated in OJT disclosed that the students did not work during the reporting survey period. We propose the following adjustment:

300 Career Education 9-12	<u>(.4114)</u>	(.4114)
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75. [Ref. 154202] More work hours were reported for two Career Education 9-12 students who participated in OJT than were supported by the students' timecards. We propose the following adjustment:

300 Career Education 9-12	<u>(.0388)</u>	(.0388)
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76. [Ref. 154203/04] ELL Committees were not convened for three students by October 1 (two students - Ref. 154203/04) or within 30 days prior to the student's DEUSS
(Finding Continues on Next Page)

Findings

Wekiva High School (#1542) (Continued)

anniversary date (one student – Ref. 154204) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustments:

<u>Ref. 154203</u>		
103 Basic 9-12	.7260	
130 ESOL	<u>(.7260)</u>	.0000

<u>Ref. 154204</u>		
103 Basic 9-12	.2111	
130 ESOL	<u>(.2111)</u>	.0000

77. [Ref. 154205] School records did not demonstrate that the parents of six ELL students were notified of the students’ ESOL placements. In addition, one of the students scored FES on the oral portion of the IPT test (no other assessment documentation was available) and an ELL Committee was not convened to consider the student’s ESOL placement, and the file for one of the students did not contain an *ELL Student Plan* covering the reporting survey period. We propose the following adjustment:

103 Basic 9-12	2.7152	
130 ESOL	<u>(2.7152)</u>	.0000

78. [Ref. 154206] Two ELL students were reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	1.2162	
130 ESOL	<u>(1.2162)</u>	.0000

79. [Ref. 154207] One ELL student scored English language proficient on the spring 2015 ELPA and a Level 3 on the spring 2016 FSA in ELA. In addition, an ELL Committee was not convened to consider the student’s continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	.5718	
130 ESOL	<u>(.5718)</u>	.0000

80. [Ref. 154208] The ESOL file for one student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

Findings

Wekiva High School (#1542) (Continued)

103 Basic 9-12	.3570	
130 ESOL	<u>(.3570)</u>	.0000

81. [Ref. 154271] 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, Physics, and Engineering Technology Education but taught a course that required certification in Electronics. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	1.4930	
300 Career Education 9-12	<u>(1.4930)</u>	.0000
		<u>(.4502)</u>

Millennia Elementary School (#1553)

82. [Ref. 155301] Our examination of the daily instructional schedule (1,815 CMW) for full-time PK students disclosed the CMW did not agree with the students' reported schedules (1,965 CMW) but this reporting did not affect the students' overall FTE. However, the CMW reported for part-time PK students enrolled in the afternoon session were reported for 825 CMW and the instructional schedule supported only 765 CMW, resulting in an overreporting of instructional minutes and FTE for 11 ESE students. We propose the following adjustment:

254 ESE Support Level 4	<u>(.3507)</u>	(.3507)
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83. [Ref. 155302] An ELL Committee for one 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	.4204	
130 ESOL	<u>(.4204)</u>	.0000

84. [Ref. 155303] An IEP and *Matrix of Services* form that was valid for the October 2016 reporting survey for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

254 ESE Support Level 4	<u>(.3751)</u>	(.3751)
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85. [Ref. 155304] 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

Millennia Elementary School (#1553) (Continued)

111 Grades K-3 with ESE Services	.7504	
254 ESE Support Level 4	<u>(.7504)</u>	.0000
		<u>(.7258)</u>

Magnolia School (#1561)

86. [Ref. 156101] One student in our Basic test was incorrectly reported in Program No. 102 (Basic 4-8) for the October 2016 reporting survey. The student's file contained a valid EP; therefore, the student should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

102 Basic 4-8	(.0746)	
112 Grades 4-8 with ESE Services	<u>.0746</u>	.0000
		<u>.0000</u>

Freedom High School (#1662)

87. [Ref. 166203] One student was reported in Program No. 254 (ESE Support Level 4) in the February 2017 reporting survey period based on the student's placement in the Hospital and Homebound Program. However, the student had been dismissed from the Program on February 1, 2017, prior to the reporting survey period, and should have been reported in Program No. 103 (Basic 9-12). We propose the following adjustment:

103 Basic 9-12	.3096	
254 ESE Support Level 4	<u>(.3096)</u>	.0000

88. [Ref. 166204] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

89. [Ref. 166205/06] We noted the following for ten Career Education 9-12 students who participated in OJT: the timecards were not available at the time of examination and could not be subsequently located for six students (Ref. 166205), the timecard for one student (Ref. 166205) indicated the student did not work during the October 2016 reporting survey period, and more work hours were reported for three students (Ref. 166206) than were supported by the students' timecards. We propose the following adjustments:

Findings

Freedom High School (#1662) (Continued)

Ref. 166205		
300 Career Education 9-12	(1.4927)	(1.4927)
Ref. 166206		
300 Career Education 9-12	(.1440)	(.1440)

90. [Ref. 166207] Parental notification letters for seven ELL students' ESOL placements were not dated and School records did not otherwise demonstrate that the notifications were timely made (i.e., prior to the reporting survey periods). In addition, two of the students' *ELL Student Plans* were not updated until after the October 2016 reporting survey period. We propose the following adjustment:

103 Basic 9-12	4.1007	
130 ESOL	(4.1007)	.0000

91. [Ref. 166208/09] ELL Committees for nine ELL students were not convened by October 1 (four students - Ref. 166208/09) or within 30 school days prior to the students' DEUSS anniversary dates (five students - Ref 166208) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, the English language proficiency of two of the students was not assessed within 30 school days prior to the students' DEUSS anniversary dates, and the *ELL Student Plans* for two of the students were not updated until after the October 2016 reporting survey period. We propose the following adjustments:

Ref. 166208		
103 Basic 9-12	4.5009	
130 ESOL	(4.5009)	.0000
Ref. 166209		
103 Basic 9-12	.3905	
130 ESOL	(.3905)	.0000

92. [Ref. 166210] The *ELL Student Plans* for five students were not reviewed and updated until after the October 2016 reporting survey period. We propose the following adjustment:

103 Basic 9-12	1.7331	
130 ESOL	(1.7331)	.0000

93. [Ref. 166211] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Freedom High School (#1662) (Continued)

103 Basic 9-12	.7145	
130 ESOL	<u>(.7145)</u>	.0000

94. [Ref. 166212] One student scored English language proficient on the spring 2016 ELPA and a Level 3 on the FSA in ELA; consequently, the student met the criteria for exiting the ESOL Program. In addition, an ELL Committee was not convened to determine the student's continued ESOL placement and the student's *ELL Student Plan* was not reviewed and updated until after the October 2016 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.4600	
130 ESOL	<u>(.4600)</u>	.0000

95. [Ref. 166271] One teacher was approved by the School Board in a prior year to teach Technology Education out of field. However, District records did not demonstrate that the teacher had earned 6 semester hours of college credit toward the out-of-field assignment. We propose the following adjustment:

103 Basic 9-12	8.4029	
300 Career Education 9-12	<u>(8.4029)</u>	.0000

96. [Ref. 166272] One teacher who taught Language Arts classes that included ELL students was properly approved by the School Board to teach ELL students out of field but had earned only 120 of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	1.8388	
130 ESOL	<u>(1.8388)</u>	.0000

97. [Ref. 166273] One teacher who taught English to ELL students 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 students' parents were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

103 Basic 9-12	2.2045	
130 ESOL	<u>(2.2045)</u>	.0000

(1.6367)

Findings

Vista Lakes Elementary School (#1752)

98. [Ref. 175202] An ELL Committee for one 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:

102 Basic 4-8	.8392	
130 ESOL	<u>(.8392)</u>	.0000

99. [Ref. 175203] One student scored FES on the IPT test in September 2016; however, an ELL Committee was not convened until October 17, 2016, which was after the October 2016 reporting survey period, to exit the student from the ESOL Program. We propose the following adjustment:

101 Basic K-3	.4204	
130 ESOL	<u>(.4204)</u>	.0000

100. [Ref. 175206] Our review of the School's attendance records using a software application system called ProgressBook disclosed that according to the Staff Attendance Audit Report, which identifies staff members who have taken homeroom attendance, one PK teacher was not listed as having submitted student attendance during the October 2016 reporting survey period. School management submitted other records to substantiate that the teacher had taken attendance. However, the other records were not complete, conclusive, or instructional-related. We also noted that one student was absent during the February 2017 reporting survey period. Consequently, we could not validate attendance for the 27 students (13 were in our ESE Support Levels 4 and 5 test) taught by this teacher. We propose the following adjustment:

111 Grades K-3 with ESE Services	(1.2635)	
254 ESE Support Level 4	<u>(6.4165)</u>	<u>(7.6800)</u>
		<u>(7.6800)</u>

Sun Blaze Elementary School (#1831)

101. [Ref. 183102/03] ELL Committees were not convened for two ELL students by October 1 (one student – Ref. 183103) or within 30 school days prior to the student's DEUSS anniversary date (one student - Ref. 183102) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, one of the student's English language proficiency was not assessed within 30 school days prior to the student's DEUSS anniversary date. We propose the following adjustments:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Sun Blaze Elementary School (#1831) (Continued)

Ref. 183102		
101 Basic K-3	.4197	
130 ESOL	<u>(.4197)</u>	.0000
Ref. 183103		
102 Basic 4-8	.4149	
130 ESOL	<u>(.4149)</u>	.0000

102. [Ref. 183104] Two students (one student was in our ESE Support Levels 4 and 5 test and one student was in our ESOL test) had withdrawn from school before the February 2017 reporting survey and should not have been reported for FEFP funding. We propose the following adjustment:

102 Basic 4-8	(.0851)	
130 ESOL	(.4149)	
254 ESE Support Level 4	<u>(.5000)</u>	<u>(1.0000)</u>
		<u>(1.0000)</u>

Lake Nona High School (#1951)

103. [Ref. 195101] ELL Committees for three ELL students were not convened by October 1 to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	1.5000	
130 ESOL	<u>(1.5000)</u>	.0000

104. [Ref. 195102] We noted the following exceptions for three ELL students:

- a. Two students were incorrectly reported in the ESOL Program in the October 2016 reporting survey period. The students were exited from the ESOL Program on June 1, 2016.
- b. One student was assessed as English language proficient on the spring 2016 ELPA and scored a Level 5 on the FSA in ELA; however, the student was not exited from the ESOL Program until October 19, 2016, which was after the October 2016 reporting survey period. We also noted that documentation to support the student's reporting for a dual-enrolled course in the February 2017 reporting survey period was not available at the time of our examination and could not be subsequently located.

We propose the following adjustment:

103 Basic 9-12	.5584	
130 ESOL	<u>(.6455)</u>	(.0871)

Findings

Lake Nona High School (#1951) (Continued)

105. [Ref. 195171/72] Two teachers 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 teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 195171</u>		
103 Basic 9-12	8.0274	
130 ESOL	<u>(8.0274)</u>	.0000
 <u>Ref. 195172</u>		
103 Basic 9-12	2.3662	
130 ESOL	<u>(2.3662)</u>	.0000
		<u>(.0871)</u>

OCVS Virtual Franchise School (#7004)

106. [Ref. 700401] We noted the following exceptions for two ESE virtual education students: the meeting participants signature page for the EP for one student in the Gifted Program was not available at the time of our examination and could not be subsequently located, and one semester-long course for one student was reported as a year-long course which resulted in an overstatement of the reported FTE for that course. We propose the following adjustment:

102 Basic 4-8	.1542	
112 Grades 4-8 with ESE Services	<u>(.1656)</u>	(.0114)

107. [Ref. 700402] Two semester-long courses for two virtual education students (one was in our Basic test and one was in our Basic with ESE Services test) were reported as year-long courses which resulted an overstatement of the reported FTE for the courses. We propose the following adjustment:

102 Basic 4-8	(.0553)	
113 Grades 9-12 with ESE Services	<u>(.0691)</u>	(.1244)

108. [Ref. 700403/04] Nine part-time students were incorrectly reported in Program No. 130 (ESOL). Pursuant to the *FTE General Instructions 2016-17*, students enrolled in a franchise of the Florida Virtual School part-time program are not permitted to be reported in Program No. 130 (ESOL). We propose the following adjustments:

<u>Ref. 700403</u>		
103 Basic 9-12	.5865	
130 ESOL	<u>(.6032)</u>	(.0167)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

OCVS Virtual Franchise School (#7004) (Continued)

Ref. 700404		
103 Basic 9-12	.1667	
130 ESOL	<u>(.1667)</u>	.0000

109. [Ref. 700405] Three ESE virtual education students were incorrectly reported in Program No. 254 (ESE Support Level 4). Pursuant to the *FTE General Instructions 2016-17*, students enrolled in a franchise of the Florida Virtual School part-time program are not permitted to be reported in Program No. 254 (ESE Support Level 4). We also noted that:

- a. The CMW was incorrectly reported and the FTE incorrectly calculated for one course for one student. The high school student's course should have been reported for 250 CMW rather than 300 CMW and the FTE should have been calculated based on a semester-long course rather than a year-long course.
- b. One student did not receive a passing grade or earn credit for one course; consequently, the course was not eligible for FEFP funding.
- c. One student had a valid EP to support the student's placement in the Gifted Program; therefore, the student should have been reported in Program No. 112 (Grades 4-8 with ESE Services).

We propose the following adjustment:

112 Grades 4-8 with ESE Services	.1310	
113 Grades 9-12 with ESE Services	.0834	
254 ESE Support Level 4	<u>(.4424)</u>	(.2280)

110. [Ref. 700471] One teacher taught Primary Language Arts to classes that included ELL students and was properly approved by the School Board to teach ELL students out of field but had earned only 60 of the 240 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.1667	
130 ESOL	<u>(.1667)</u>	.0000
		<u>(.3805)</u>

OCVS Virtual Instruction (Course Offerings) (#7006)

111. [Ref. 700601] One Basic virtual education student did not receive a passing grade or earn credit for one year-long course. We propose the following adjustment:

102 Basic 4-8	<u>(.2001)</u>	(.2001)
		<u>(.2001)</u>

Proposed Net Adjustment

(119.6441)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Orange County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in membership and in attendance at least 1 day during the reporting survey period are reported for FEFP funding; (2) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting; (3) students' course schedules are reported in accordance with the schools' daily instructional and bell schedules; (4) 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; (5) *ELL Student Plans* are timely prepared and retained in the students' files; (6) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (7) parents are timely notified of their children's ESOL placements; (8) students assessed as English language proficient are exited from the ESOL Program or retained based on the placement recommendations of ELL Committees that have documented at least two of the criteria specified in SBE Rule 6A-6.0902(2)(a)3., FAC; (9) IEPs and *Matrix of Services* forms are timely prepared and are retained in the students' files; (10) ESE students are reported in accordance with the students' *Matrix of Services* forms that are dated and properly scored; (11) there is evidence that the *Matrix of Services* forms have been reviewed and updated as necessary 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; (12) all required participants are involved in the development of students' IEPs or EPs and documentation of this participation is maintained in the students' files; (13) students are reported in the Hospital and Homebound Program for the scheduled instructional time as supported by the students' IEPs, timely dated *Physicians' Statement* forms and homebound teachers' contact logs that are properly maintained; (14) 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; (15) teachers are properly certified or, if teaching out of field, are timely approved by the School Board or Charter School Board to teach out of field; (16) parents are timely notified when their children are assigned to teachers teaching out of field; (17) out-of-field teachers earn the college credit or in-service training points required by SBE Rules 6A-1.0503 or 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines; (18) only virtual instruction courses that are documented as being successfully completed by the earning of a passing grade or credits earned are reported for funding; (19) attendance procedures are properly followed and records are maintained in compliance with State law, SBE rules, and the DOE *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; and (20) dual-enrolled students reported for funding are properly documented as having taken the dual-enrolled course; and (21) CMW for virtual courses is accurately reported (students in grades 9-12 should be reported for 250 CMW) and FTE is accurately calculated based on whether the course is a semester or year-long course.

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 2016-17

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 2016-17

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 2016-17

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

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

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

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

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

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

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

SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities Matrix of Services Handbook (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 Orange 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 Orange 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 Orange County.

The governing body of the District is the District School Board that is composed of eight elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 209 schools other than charter schools, 40 charter schools, 2 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2017, State funding totaling \$561.6 million was provided through the FEFP to the District for the District-reported 198,984.16 unweighted FTE as recalibrated, which included 13,478.69 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

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

3. FTE Student Enrollment

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

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

4. Recalibration of FTE to 1.0

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. If the combined reported FTE for the student exceeds 1.0 FTE, the DOE recalibrates the reported FTE student enrollment for each student to 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year.

5. Calculation of FEFP Funds

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

6. FTE Reporting Survey Periods

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of 1 week. The survey periods for the 2016-17 school year were conducted during and for the following weeks: Survey 1 was performed from July 11 through 15, 2016; Survey 2 was performed from October 10 through 14, 2016; Survey 3 was performed from February 6 through 10, 2017; and Survey 4 was performed from June 12 through 16, 2017.

7. Educational Programs

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

8. Statutes and Rules

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

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

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

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

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

NOTE B – TESTING FTE STUDENT ENROLLMENT

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment as reported under the FEFP to the DOE for the fiscal year ended June 30, 2017. 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. Hospital and Homebound Program	2 through 5
2. Renaissance Charter School at Goldenrod*	6 through 9
3. Princeton House Charter School*	NA
4. UCP West Orange Charter School*	10 through 12
5. Workforce Advantage Academy Charter School*	13 through 17
6. UCP East Charter School*	18 and 19
7. Access Charter School*	20
8. Renaissance Charter School at Hunters Creek*	21 through 29
9. Three Points Elementary School	30 and 31
10. Lake Silver Elementary School	32 through 35
11. Colonial High School	36 through 38
12. Dr. Phillips High School	39 through 44
13. Arbor Ridge K-8 School	45
14. University High School	46 through 51
15. Rock Springs Elementary School	52 through 54
16. Windy Ridge K-8 School	55 through 59
17. Winegard Elementary School	60
18. Hunters Creek Elementary School	61 through 66
19. West Orange High School	67 through 73
20. Wekiva High School	74 through 81
21. Millennia Elementary School	82 through 85
22. Magnolia School	86
23. Freedom High School	87 through 97
24. Vista Lakes Elementary School	98 through 100
25. Sun Blaze Elementary School	101 and 102
26. Lake Nona High School	103 through 105
27. OCVS Virtual Instruction Program	NA
28. OCVS Virtual Franchise School	106 through 110
29. OCVS Virtual Instruction (Course Offerings)	111

* 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 Orange 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, 2017. 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 2016-17* 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

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Orange County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2017.

Other Reporting Required by Government Auditing Standards

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁵ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

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

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

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
July 25, 2018

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

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

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2017. (See NOTE B.) The population of vehicles (2,258) 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 2016 and February and June 2017 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (140,519) 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	165
Hazardous Walking	833
IDEA – PK through Grade 12, Weighted	5,119
All Other FEFP Eligible Students	<u>134,402</u>
Total	<u>140,519</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.

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 138 of 640 students in our student transportation test.⁶

⁶ For student transportation, the material noncompliance is composed of Findings 4, 8, 9, 10, 11, 12, 13, and 14 on SCHEDULE G.

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.	(2)	-	-
Our tests included 640 of the 140,519 students reported as being transported by the District.	-	138	(97)
In conjunction with our general tests of student transportation, we identified certain issues related to 108 additional students.	-	<u>108</u>	<u>(99)</u>
Total	<u>(2)</u>	<u>246</u>	<u>(196)</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 2016-17* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action as presented in *SCHEDULE H*.

Findings

**Students
Transported
Proposed Net
Adjustments**

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2016 reporting survey periods and the February and June 2017 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 2016 reporting survey period and once for the February 2017 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 56] The reported number of buses in operation was overstated by two buses (one in the October 2016 and one in the February 2017 reporting survey periods). The bus count was incorrect due to data input errors made when recording the bus numbers. We propose the following adjustments:

October 2016 Survey

Number of Buses in Operation (1)

February 2017 Survey

Number of Buses in Operation (1)
(2)

0

2. [Ref. 51] The number of DIT for 181 students were not reported in accordance with the supporting instructional schedules and program participation. Specifically:
- a. During the February 2017 reporting survey period, the number of DIT for 1 student was incorrectly reported for 99 DIT but should have been reported for 90 DIT.

Findings

- b. During the June 2017 reporting survey period, the number of DIT was incorrectly reported for 4 DIT for 1 student and 8 DIT for 149 students but all 150 students should have been reported for 16 DIT.
- c. During the October 2016 and February 2017 reporting survey periods, 28 students identified as riding a center-to-center route were incorrectly reported for 90 DIT. We determined from the students' schedules that 23 of the students should have been reported for 36 DIT, and 5 of the students for 18 DIT.
- d. In our general tests we also noted that 2 of the students did not have a reported schedule and were not otherwise eligible for State transportation funding.

We propose the following adjustments:

a. February 2017 Survey

99 Days in Term

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

90 Days in Term

All Other FEFP Eligible Students	<u>1</u>	0
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b. June 2017 Survey

16 Days in Term

IDEA - PK through Grade 12, Weighted	61	
All Other FEFP Eligible Students	89	

8 Days in Term

IDEA - PK through Grade 12, Weighted	(60)	
All Other FEFP Eligible Students	(89)	

4 Days in Term

IDEA - PK through Grade 12, Weighted	<u>(1)</u>	0
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c. October 2016 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(10)	
All Other FEFP Eligible Students	(2)	

36 Days in Term

IDEA - PK through Grade 12, Weighted	10	
All Other FEFP Eligible Students	1	

18 Days in Term

All Other FEFP Eligible Students	1	
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Findings

February 2017 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(11)	
All Other FEFP Eligible Students	(5)	

36 Days in Term

IDEA - PK through Grade 12, Weighted	10	
All Other FEFP Eligible Students	2	

18 Days in Term

IDEA - PK through Grade 12, Weighted	1	
All Other FEFP Eligible Students	<u>3</u>	0

d. February 2017 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>(1)</u>	(2)

3. [Ref. 52] Our general tests disclosed that eight PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were not identified as IDEA students. We determined that one student was eligible to be reported in the Teenage Parents and Infants ridership category and the other seven students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2016 Survey

90 Days in Term

Teenage Parents and Infants	1	
All Other FEFP Eligible Students	(5)	

February 2017 Survey

90 Days in Term

All Other FEFP Eligible Students	<u>(3)</u>	(7)
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4. [Ref. 53] Our general test of student ridership disclosed that 99 students (18 students were in our tests) were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were not IDEA students who were enrolled for ESY services or enrolled in a nonresidential Department of Juvenile Justice Program; consequently, none of the 99 students were eligible for State transportation funding. We propose the following adjustments:

<u>Findings</u>		Students Transported Proposed Net Adjustments
July 2016 Survey		
<u>6 Days in Term</u>		
Teenage Parents and Infants	(3)	
All Other FEFP Eligible Students	(33)	
June 2017 Survey		
<u>16 Days in Term</u>		
Teenage Parents and Infants	(14)	
All Other FEFP Eligible Students	(49)	(99)

5. [Ref. 54] Our general tests disclosed that three students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were enrolled in programs that did not require transportation services (Migrant Education, Home Education, or Hospital and Homebound Programs) during the reporting survey periods; consequently, the students should not have been reported for State transportation funding. We propose the following adjustments:

October 2016 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(1)	
February 2017 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(2)	(3)

6. [Ref. 55] Our general tests disclosed that eight students reported in the IDEA - PK through Grade 12, Weighted ridership category were transported by contracted passenger vehicles. Students transported using contracted passenger vehicles are not eligible to be reported in a weighted ridership category; however, we determined that the students were eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

July 2016 Survey		
<u>6 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(8)	
All Other FEFP Eligible Students	<u>8</u>	0

Findings

7. [Ref. 57] Our general tests disclosed the following for six students:
- a. Five students were either not marked by the bus drivers as riding the bus during the reporting survey periods (four students) or was reported as being on a bus report during the June 2017 reporting survey period that was not available at the time of our examination and could not be subsequently located (one student).
 - b. One student was listed on a write-in page on a bus driver's report; however, the bus driver did not sign this page.

We propose the following adjustments:

October 2016 Survey

90 Days in Term

All Other FEFP Eligible Students (2)

February 2017 Survey

90 Days in Term

All Other FEFP Eligible Students (3)

June 2017 Survey

16 Days in Term

IDEA - PK through Grade 12, Weighted (1) (6)

8. [Ref. 58] Six students in our test were either not listed on the bus drivers' reports or were not marked by the bus drivers as riding the bus during the reporting survey periods. We also noted that the IEP for one of the students in the July 2016 reporting survey did not authorize ESY services, one of the students was reported in the Hazardous Walking ridership category but lived more than 2 miles from school, and one of the students was reported in the All Other FEFP Eligible Students ridership category but lived less than 2 miles from school. We propose the following adjustments:

July 2016 Survey

6 Days in Term

All Other FEFP Eligible Students (1)

October 2016 Survey

90 Days in Term

Hazardous Walking (2)

All Other FEFP Eligible Students (1)

February 2017 Survey

90 Days in Term

All Other FEFP Eligible Students (2) (6)

Findings

9. [Ref. 59] Five students in our test were incorrectly reported in the Hazardous Walking ridership category. The students lived 2 or more miles from their assigned schools and should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

October 2016 Survey

90 Days in Term

Hazardous Walking	(5)	
All Other FEFP Eligible Students	<u>5</u>	0

10. [Ref. 60] Eight students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The IEP for one ESE student did not authorize ESY services and the remaining seven students lived less than 2 miles from their assigned school and were not otherwise eligible for State transportation funding. We propose the following adjustments:

July 2016 Survey

6 Days in Term

All Other FEFP Eligible Students	(1)	
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October 2016 Survey

90 Days in Term

All Other FEFP Eligible Students	(4)	
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February 2017 Survey

90 Days in Term

All Other FEFP Eligible Students	(3)	(8)
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11. [Ref. 61] The IEPs for 24 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 classification. We determined that 21 of the students were eligible for reporting in the All Other FEFP Eligible Students ridership category. The other 3 students were not eligible to be reported for State transportation funding as the IEPs for 2 students, who lived less than 2 miles from school, did not authorize transportation services and the IEP for 1 student in the June 2017 reporting survey period did not authorize ESY services. We propose the following adjustments:

July 2016 Survey

6 Days in Term

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

		Students Transported Proposed Net Adjustments
<u>Findings</u>		
October 2016 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(6)	
All Other FEFP Eligible Students	5	
February 2017 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(10)	
All Other FEFP Eligible Students	9	
June 2017 Survey		
<u>16 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	<u>1</u>	(3)

12. [Ref. 62] Fifteen students in our test were reported in the All Other FEFP Eligible Students ridership category; however, the students' IEPs indicated that the students met at least one of the five criteria required for reporting in the IDEA weighted classification. Therefore, the students were eligible to be reported in the IDEA - PK through Grade 12, Weighted ridership category. We propose the following adjustments:

July 2016 Survey			
<u>6 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	6		
All Other FEFP Eligible Students	(6)		
June 2017 Survey			
<u>16 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	9		
All Other FEFP Eligible Students	<u>(9)</u>	0	

13. [Ref. 63] The IEPs for ten ESE students in our test reported in the July 2016 or June 2017 reporting survey periods did not contain recommendations for ESY services; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

July 2016 Survey			
<u>6 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	(1)		
All Other FEFP Eligible Students	(4)		

Findings

June 2017 Survey

16 Days in Term

All Other FEFP Eligible Students

(5)

(10)

14. [Ref. 65] Sufficient documentation was not maintained to support the reporting of 52 students in our test in the Hazardous Walking ridership category. Section 1011.68(1)(e), Florida Statutes, authorizes funding for elementary school students who live less than 2 miles from their assigned school when subjected to the hazardous walking conditions described in Section 1006.23(2), Florida Statutes. Chapter 2015-101, Laws of Florida (also cited as Gabby's Law for Student Safety), effective July 1, 2015, among other things, amended Section 1006.23, Florida Statutes, revising the criteria used to determine a hazardous walking condition for public school students and the procedures for inspection and identification of hazardous walking locations. Further, the DOE issued guidance to the districts titled *Technical Assistance Note: Hazardous Walking Conditions Determination and Student Data Reporting Revisions for 2015-16, No. 2015-01* (Technical Assistance Note), dated November 5, 2015, which outlines many provisions of the law, cites the documentation that must be maintained on file by the school districts to support the hazardous walking locations, and includes a DOE Hazardous Walking Site Review Checklist that districts and governmental road jurisdictions may use when inspecting locations to determine whether or not a location meets the statutory criteria of hazardous walking conditions.

We acknowledge that the District implemented the revised documentation requirements for new and recently designated routes, but the District has not updated or provided current documentation for any hazardous routes that were designated prior to the aforementioned guidance. It was documentation for the previously designated routes that was lacking. We propose the following adjustments:

October 2016 Survey

90 Days in Term

Hazardous Walking

(23)

February 2017 Survey

90 Days in Term

Hazardous Walking

(29)

(52)

Proposed Net Adjustment

(196)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Orange County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation and the number of DIT are accurately reported and documentation is maintained to support that reporting; (2) only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (3) only ESE students whose IEPs authorize ESY services or students attending nonresidential Department of Juvenile Justice Programs are reported for State transportation funding in the summer reporting survey periods; (4) only PK students who are classified as IDEA students or whose parents are enrolled in a Teenage Parent Program are reported for State transportation funding; (5) only elementary school 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) students reported in IDEA - PK through Grade 12, Weighted ridership category met one of the five criteria required for reporting in a weighted ridership category as noted on the students' IEPs and are transported on a school bus; (7) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 or more miles from their assigned schools; (8) documentation is maintained to support PK students' eligibility for reporting in the Teenage Parents and Infants ridership category; (9) transported students are reported in the correct ridership category as evidenced by appropriate supporting documentation; and (10) District transportation management and representatives from applicable local governmental entities jointly inspect and document the designated hazardous locations in sufficient detail and maintain as required by Section 1006.23, Florida Statutes.

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 2016-17

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 classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes.

2. Transportation in Orange County

For the fiscal year ended June 30, 2017, the District received \$29.2 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 2016	237	1,415
October 2016	891	68,858
February 2017	889	68,624
June 2017	<u>241</u>	<u>1,622</u>
Totals	<u>2,258</u>	<u>140,519</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, 2017. 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



Orange County Public Schools

445 West Amelia Street • Orlando, FL 32801-1129 • Phone 407.317.3200 • www.ocps.net

July 25, 2018

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

Attn: J. David Hughes

Subject: 2016-2017 FTE Audit Findings - Preliminary and Tentative Report Response

Dear Ms. Norman,

We have reviewed the findings and recommendations to the preliminary and tentative audit results of the FTE audit conducted by your office for the period ending June 30, 2017 and our responses are below.

Districtwide:

- 1) [Ref-] Reporting of Bell schedules: *Findings noted. We will review our procedures and work to ensure student minutes for FEFP funding are reported in alignment with the school's bell schedule. Schools will receive Master Schedule training that includes instruction on entering bell schedules and instructional minutes. Documentation and procedures for entering bell schedules are also posted on the district's documentation intranet site, as well as the Academic and Guidance Services intranet site. Open labs for individual school assistance are scheduled twice monthly. Daily assistance is provided by Customer Care and Academic and Guidance Services through service requests, email, and by phone. In addition, a technical issue has been identified and a resolution applied for half-day PK ESE students to accurately report minutes.*
- 2) [Ref-] Attendance Recordkeeping: *The Attendance Handbook citing attendance policies and procedures was in place and disseminated to schools at the start of the 2016-2017 school year. All other findings noted. We will review our procedures and work to ensure training and written procedures will continue to be provided to ensure accurate attendance recordkeeping. Documentation is kept to support evidence of student attendance. Monitoring of compliance for attendance procedures will continue.*

FTE Student Enrollment:

- 3) Teacher Certification: *Findings noted. We will review our procedures and work to ensure out-of-field teachers are approved to teach by the appropriate governing board. Parents will be notified of out of field teachers according to requirements. Out-of-field teachers will receive the required training. The Human Resources staff will continue to work with technical resources to improve the reporting of out-of-field teachers, to include generating a report for non-core academic certification areas. The out of field Certification Specialists will verify their out-of-field reports to ensure that the Parent Notification Letters are generated, sent to the schools/work locations and returned in a timely manner. The out of field Certification Specialist will verify the out of field reports to ensure that the Parent Notification letters have been returned with a notification date prior to FTE Survey dates. When processing certificate renewal applications or approving Summer School employment forms, verify that the teachers have completed the required 60 hour ESOL Compliance Course before approving.*
 - a) Lake Silver ES/Ref. 52171
 - b) Colonial HS/Ref. 66171
 - c) Winegard ES/Ref. 117171

"The Orange County School Board is an equal opportunity agency."

- d) Freedom HS/Ref. 166272, 166271, 166273
 - e) Lake Nona HS/Ref. 195171, 195172
 - f) OCVS Virtual Franchise/Ref. 700471
 - g) Dr. Phillips HS/Ref. 93171
 - h) University HS/Ref. 100171, 100172
 - i) Rock Springs ES/Ref. 1001171
 - j) Windy Ridge K-8/Ref. 106171
 - k) Wekiva HS/Ref. 154271
- 4) Enrollment-Withdrawn Students: *Findings noted. We will review our procedures and work to ensure only actively enrolled students are reported for FEFP funding.*
- a) Sun Blaze ES/Ref. 183104
 - b) University HS/Ref. 100107
- 5) Attendance-Membership Reporting: *Findings noted. We will review our procedures and work to ensure only students who are in attendance at least 1 day in the 11-day reporting period are reported for FEFP funding. All principals are required to receive Attendance Policy and Procedures training, which outlines district procedures and state policy for attendance recordkeeping and maintenance of supporting documentation. All principals are required to maintain supporting documentation for attendance taken during each survey period to ensure that only students who are in attendance at least one day in the 11 day reporting period are reported for FEFP funding. Principal's signature verifies that proper attendance recordkeeping has transpired and maintenance of sufficient documentation to support the Attendance Verification Certificate is available and maintained. The Attendance Verification Certificate is submitted to the district office at the end of each survey period.*
- a) Lake Silver ES/Ref. 52104
 - b) Windy Ridge K-8/Ref. 106101
- 6) Attendance-Records: *Findings noted. We will review our procedures and work to ensure attendance source records are accurately maintained according to requirements. Enforcement will occur for the mandatory training for at least one attendance clerk and one administrator at each school. The Attendance Policy and Procedures Handbook with specific guidelines for recording attendance daily at the elementary level and period by period at the secondary level will be reviewed and revised where needed. An Attendance Clerk Operations Manual has been developed to ensure understanding of and compliance with all required tasks, including recordkeeping requirements, procedures, and specific instructions for inputting attendance when teachers are not available, as well as processes to follow when teachers fail to submit attendance. An official Substitute Teacher's folder has been developed, consisting of required, as well as, recommended contents and a means for obtaining substitute teachers' signature. An online training course has been established for principals and administrators and face-to-face training for attendance clerks from every school. Additional monitoring via site visits and one-on-one training will also occur.*
- a) Hunters Creek ES/Ref. 119108
 - b) Three Points ES/Ref. 21503
 - c) Vista Lakes ES/Ref. 175206
 - d) Wekiva HS/Ref. 154209
- 7) Career Education-OJT Timecards: *Findings noted. We will review our procedures and work to ensure on the job training is documented through time cards that are accurate, signed and kept on file. The District will provide in-depth training for Career Specialists and Teachers, update the OJT manual, revise the OJT form to include a reconciliation process, develop and implement an attendance monitoring process and develop and implement a process to transition and remove students who are not in compliance.*
- a) Dr. Phillips HS/Ref. 93105, 93106, 93107
 - b) Freedom HS/Ref. 166205, 166206
 - c) University HS/Ref. 100102, 100103

- d) Wekiva HS/Ref. 154201, 154202
 - e) West Orange HS/Ref. 151106, 151107, 151108
- 8) Hospital Homebound-Teleclass: *Findings noted. We will review our procedures and work to ensure students are reported the programs relative to the instruction they receive. A Staffing to Services Green Tracking Form has been established. This form tracks the workflow process from the time a student is staffed into HH to the time instructional services begin. This document allows us to internally audit the workflow to assure both timely and accurate alignment of IEP, Scheduling and Delivery of Services.*
- a) Hospital Homebound/Ref. 1101
- 9) Hospital Homebound-Physician Statement Forms: *Findings noted. We will review our procedures and monitoring to ensure that the eligibility requirement documents are maintained in the student's file.*
- a) Hospital Homebound/Ref. 1102
- 10) Hospital Homebound-Contact Logs: *Findings noted. We will review our procedures and work to ensure instructor's contact logs are maintained to document the services according to the students' IEPs. The HH Assistant Principal will sign off on the monthly contact logs and will monitor the logs to make sure they are complete and accurate according to the Master Schedule for each teacher and as accurately aligned with the IEP.*
- a) Hospital Homebound/Ref. 1104
- 11) ESE-Matrix of Services: *Findings noted. We will review our procedures and monitoring to ensure Matrix of Services are completed timely and accurate according to the services documented on the students' IEPs. The Matrix of Services is also be kept on file in the student's folder. Staff trainings are renewed each school year.*
- a) Arbor Ridge K-8/Ref. 98102
 - b) Freedom HS/Ref. 166204
 - c) Hospital Homebound/Ref. 1103
 - d) Hunter's Creek ES/Ref. 119107
 - e) Lake Silver ES/Ref. 52103
 - f) Millennia ES/Ref.155303, 155304
 - g) Rock Springs ES/Ref. 101103
 - h) West Orange HS/Ref. 151105
 - i) Windy Ridge K-8/Ref. 106104,106105
- 12) ESE-IEP Signatures: *Findings noted. We will review our procedures and monitoring to ensure evidence is maintained of all required members of the IEP development team. Documentation of participation is also be kept in the student's file.*
- a) Rock Springs ES/Ref. 101102
- 13) ESE-FEFP Program: *Findings noted. We will review our procedures and monitoring to ensure the FEFP program is reported according to the student's specific grade level and Matrix of Services.*
- a) Freedom HS/Ref. 166203
 - b) OCVS Virtual Franchise/Ref. 700405
 - c) Three Points ES/Ref. 21502
- 14) ESE-Schedules: *Findings noted. We will review our procedures and monitoring to ensure the Class Minutes Weekly reported for Full-time PK agree with the student schedule and the Class Minutes Weekly reported for Part-time PK are reported with the correct Class Minutes Weekly.*
- a) Millennia ES/Ref. 155301
- 15) ESE-Education Plans: *Findings noted. We will review our procedures and monitoring to ensure Education Plans covering the survey period are maintained in the student's file.*

- a) Dr. Phillips HS/Ref. 93102
 - b) Magnolia/Ref. 156101
 - c) OCVS Virtual Franchise/Ref. 700401
 - d) Rock Springs ES/Ref. 101102
 - e) West Orange HS/Ref. 151102
 - f) Windy Ridge K-8/Ref. 106102
- 16) ELL-More than 6 Years: Findings noted. We will review our procedures and work to ensure ELL students are not reported for more than the 6-year period allowed for State funding of ESOL.
- a) Colonial HS/Ref. 66102
 - b) Wekiva HS/Ref. 154206
- 17) ELL-Student Plans & Committee Meetings: *Findings noted. We will review our procedures and work to ensure students are assessed according to requirements, and a meeting convened within required time. The ELL Student Plan is developed or reviewed annually, signed and reviewed as required. The ELL Student Plan is maintained in the student's ESOL folder. OCPS implemented ESOL folders during the 2015-2016 school year in order to have a location for all documents necessary for the documenting of a student's ELL Plan. We have provided additional support to our new ESOL Curriculum and Compliance teachers through additional trainings at the beginning of the 2016-2017 school year and ongoing support through district-wide trainings. The OCPS Multilingual ELL Procedural Handbook was updated and made available to schools through the MSES intranet site. Modules will be created in order to have available on going training for schools on the topics of ELL student plans and ELL Committee meetings. Ongoing communication from the MSES department will occur through electronic mail with compliance reminders and deadlines. An electronic monitoring tool has been created to address registration and Placement procedures, exit criteria, extension of instruction and FTE Funding.*
- a) Colonial HS/Ref. 66101
 - b) Dr Phillips HS/Ref. 93103, 93104, 93109
 - c) Freedom HS/Ref. 166208, 166209, 166210
 - d) Hunters Creek ES/Ref. 119105, 119106
 - e) Lake Nona HS/Ref. 195101
 - f) Millenia ES/Ref. 155302
 - g) Sun Blaze ES/Ref. 183102, 183103
 - h) University HS/Ref. 100104, 100105, 100106
 - i) Vista Lakes ES/Ref. 175202, 175203
 - j) West Orange HS/Ref. 151103, 151104
 - k) Wekiva HS/Ref. 154203, 154204
- 18) ELL-FEFP Program not supported: *Findings noted. We will review our procedures and work to ensure students are accurately reported in the correct FEFP program. Plans are developed accurately and documented. ELL students are submitted for FTE funding for a maximum of a 6-year period (12 FTEs). Documentation is kept in the students' ESOL folder with documentation to support placement. Student schedules are updated with the appropriate FEFP code based on the most current Appendix DD. Schools are responsible for maintaining the 130 FEFP code in student schedules. Documentation on these procedures is available to schools through the OCPS Multilingual ELL Procedural Handbook. Information is provided to schools at district-wide compliance meetings and through electronic mail.*
- a) Freedom HS/Ref. 166211
 - b) Hunters Creek ES/Ref. 119102, 119103
 - c) Lake Nona HS/Ref. 195102
 - d) OCVS Virtual Franchise/Ref. 700403, 700404
 - e) Wekiva HS/Ref. 154207, 154208
- 19) ELL-Parent Notification: *Findings noted. We will review our procedures and work to ensure parents are notified of ELL student placement, with the date of notification documented. The*

OCPS Multilingual ELL Procedural Handbook was updated and made available to schools through the MSES intranet site. Modules will be created in order to have available on going training for schools on the topics of ELL compliance forms. Information is provided to schools at district-wide compliance meetings and through electronic mail. During face-to-face school visits, the District Compliance Specialist will ensure evidence of parent notification of eligibility for the school year are included in the student plans.

- a) Dr. Phillips HS/Ref. 93108
- b) Freedom HS/Ref. 166207, 166212
- c) Hunter's Creek ES/Ref. 119104
- d) Lake Silver ES/Ref. 52102
- e) Wekiva HS/Ref. 154205

20) Virtual-Student Reported for FEFP Funding: *Findings noted. We will review our procedures and work to ensure only virtual students with passing grades are reported for FEFP funding.*

- a) OCVS Virtual Franchise/Ref. 700601

21) Virtual-Over reporting FTE: *Findings noted. We will review our procedures and work to ensure FTE is reported according to virtual students' schedules.*

- a) OCVS Virtual Franchise/Ref. 700402

Charter FTE Student Enrollment: (Responses directly from Charter Schools)

As for the findings from Charters schools, the district will continue to provide support, training, procedural documentation, and software systems that charter schools can utilize. This will enable each charter school to ensure they are compliant with FTE reporting requirements. Two charter schools do not agree with the Preliminary findings.

22) Teacher Certification

- a) Renaissance Charter at Goldenrod/Ref. 3371, 3372
- b) Renaissance at Hunters Creek Charter/Ref. 20471, 20472, 20473, 20474

23) Attendance-Membership Reporting

- a) Workforce Advantage Academy Charter/Ref. 7405

24) Attendance-Records:

- a) Renaissance Charter at Hunters Creek/ Ref. 20407, 20408, 20409
 - i) Please note that as it pertains to finding 20409 which notes a potential adjustment of 70.68, Renaissance Charter at Hunters Creek object to such a recommendation on the basis of SMS attendance reports that show student attendance during window dates and the five teachers in question being in fact teachers of record during the alleged window as well. Attendance records have been supplied.
- b) Access Charter School/Ref. 17702

25) Career Education-OJT Timecards

- a) Workforce Advantage Academy/Ref. 7401, 7402, 7403, 7404; Documentation for disagreement has been supplied.
 - i) Ref. 7403, 7404 #16 Workforce Advantage Academy disagree with the finding and would like to appeal. The report states that More work hours were reported than were supported by the timecards for 12 Career Education 9-12 students who participated in OJT.
 Workforce Academy is not involved with or responsible for the collection, processing, transfer, or storage of student payroll data. We have not found any statute delineating school responsibility for the work hours reported by a business for students participating in an OJT program. Workforce Academy has no visibility to hours reported by businesses. The -employee employment relationship is complex. Payroll data is sensitive and often confidential. Human Resources departments have many things to consider regarding current privacy laws. Students become the part-time employee of

the business they are working for. The businesses that employ students are responsible for reporting their hours worked. Timesheets are to be verified by the employer and turned in to the school by the student. Upon receipt at the school they are stored in the student's file. Workforce Academy has no way of knowing if the amount of time reported is accurate. Therefore, there should be no adjustment.

To address the deficiencies that have been noted we have instituted the following procedures: Our remediation program focuses on changing student behavior regarding how to correctly prepare the necessary documentation for On-The-Job and Internship Programs. We continue to train our staff in properly documenting time and attendance. Each student now has a tracking form as an additional means to monitor time sheet submission. A part-time assistant has been hired to facilitate completion of time sheets.

Please refer to the original 2016-2017 Audit response dated 7 February 2018.

- ii) The Preliminary and Tentative Report suggest that Timecards for 31 students indicated that the students did not work during the reporting survey period, and there should be an FTE Adjustment. A student may not have been working but was in attendance at school for one day during the survey period, making them membership eligible for FTE. The students mentioned in the report were not identified. Therefore, it is difficult to address the issue for each specific student. Furthermore, the report suggests that the Business Development Class is not a job. The Workforce Program is designed to accommodate students that are working and those that are in transition from school to work and even those transitioning from job to job.

Workforce Advantage Academy Charter School was founded with a creative, innovative, experiential learning strategy. According to the Florida Department of Education Cooperative Education manual; "The Florida Department of Education has provided a way; for schools to offer students a variety of exciting and encompassing business-based co-op programs" in different industries. Workforce has employed the work-based model, one of the business based co-op program options, as an innovative way to connect classroom learning with on-the job experiences in the world of work. This methodology allows our students the opportunity to successfully transition from school to work and establish pathways that will lead to future careers. The Business Development Class is organized such that it is open entry open exit. There are no prerequisite classes, students can enter and leave upon gaining employment. Students are in the Business Development Classroom until they transition to an employment status. They are in the Business Development Class three days one week and two days the next week until they are employed.

- 26) ESE-Meetings
 - a) UCP West Orange Charter/Ref. 6803
- 27) ESE-Matrix of Services
 - a) UCP East Charter/Ref. 9003
 - b) UCP West Orange Charter/Ref. 6804
- 28) ESE-IEP Signatures
 - a) Renaissance at Hunters Creek Charter/Ref. 20402, 20403
- 29) ELL-Student Plans & Committee Meetings
 - a) Renaissance at Hunters Creek Charter/Ref. 20406 and Renaissance Charter at Goldenrod/Ref. 3302, 3303
 - b) Workforce Advantage Charter School/Ref. 7406

- c) UCP East Charter/Ref. 9002
- d) UCP West Orange Charter/Ref. 6802

- 30) ELL-Parent Notification
 - a) Renaissance at Hunters Creek Charter/Ref. 20405

Student Transportation:

- 31) Transportation-Ridership Not Supported: *Findings noted. We will review our procedures and work to ensure only students who have documented ridership during the 11-day reporting window are reported.*
 - a) Ref. 57, 58
- 32) Transportation-Ridership Category: *Findings noted. We will review our procedures and work to ensure students submitted for transportation have the correct ridership category reported.*
 - a) Ref. 53, 54, 55, 62
- 33) Transportation-Hazardous Walking: *Findings noted. We will review our procedures and work to ensure students beyond 2 miles are reported in the correct ridership category.*
 - a) Ref. 59, 65
- 34) Transportation-ESE Students: *Findings noted. We will review our procedures and work to ensure IEPs are available, document transportation services, and the criteria for the weighted ridership category.*
 - a) Ref. 60, 61, 63
- 35) Transportation-Voluntary PK Program: *Findings noted. We will review our procedures and work to ensure Voluntary PK Program students are not reported for state transportation funding.*
 - a) Ref. 52, 53
- 36) Transportation-Days in Term: *Findings noted. We will review our procedures and work to ensure the correct Days in Term is reported according to the schools' instructional calendars.*
 - a) Ref. 51
- 37) Transportation-Number of Buses: *Findings noted. We will review our procedures and work to ensure the number of buses used to transport students is accurately reported.*
 - a) Ref. 56

We wish to thank your office for respect, professionalism, and courtesy your staff displayed during our audit. Each time we are audited, we improve and gain from the feedback we are provided.

Sincerely,



Dr. Barbara M. Jenkins
Superintendent