

Report No. 2020-031
September 2019

STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

**DUVAL COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2018



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2017-18 fiscal year, Dr. Patricia S. Willis served as Superintendent and the following individuals served as Board members:

	District No.
Cheryl Grymes	1
Scott Shine	2
Ashley Smith Juarez, Vice Chair through 11-14-17	3
Paula D. Wright, Chair	4
Warren A. Jones	5
Rebecca "Becki" Couch	6
Lori Hershey, Vice Chair from 11-15-17	7

The team leader was Alex Riggins, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

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DUVAL COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

ASD	Autism Spectrum Disorder
DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
GK	General Knowledge
HLS	Home Language Survey
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL and student transportation, the Duval County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2018. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 38 of the 234 teachers in our test. Of the 234 teachers in our test, 72 (31 percent) taught at charter schools, and 28 (74 percent) of the 38 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 71 of the 297 students in our ESOL test. Of the 297 students in our ESOL test, 103 (35 percent) attended charter schools, and 21 (30 percent) of the 71 students with exceptions attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 46 of the 427 students in our student transportation test, in addition to 57 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 78 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 7.8436 (4.8436 applicable to District schools other than charter schools and 3.0000 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 112.3724 (102.6963 applicable to District schools other than charter schools and 9.6761 applicable to charter schools). Noncompliance related to student transportation resulted in 11 findings and a proposed net adjustment of negative 89 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2018, was \$4,203.95 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$472,408 (negative 112.3724 times \$4,203.95), of which \$431,730 is applicable to District schools other than charter schools and \$40,678 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 Duval County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of Duval County.

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 167 schools other than charter schools, 33 charter schools, 2 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2018, State funding totaling \$476.5 million was provided through the FEFP to the District for the District-reported 128,714.19 unweighted FTE as recalibrated, which included 14,394.56 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student’s hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes

less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

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

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

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$19.6 million for student transportation as part of the State funding through the FEFP.

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Duval County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2017-18* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

Opinion

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, the Duval County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses¹ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

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.

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

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
September 11, 2019

SCHEDULE A

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

Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2018, the Duval County District School Board (District) reported to the DOE 128,714.19 unweighted FTE as recalibrated, which included 14,394.56 unweighted FTE as recalibrated for charter schools, at 167 District schools other than charter schools, 33 charter schools, 2 cost centers, and 2 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2018. (See NOTE B.) The population of schools (204) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, and cost centers as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (17,533) 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 on-the-job training.

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 71 of the 297 students in our ESOL test,² Of the 297 students in our ESOL test, 103 (35 percent) attended charter schools and 21 (30 percent) of the 71 students with exceptions attended charter schools.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	199	23	12,774	277	4	96,535.2800	223.9130	117.8963
Basic with ESE Services	203	26	2877	166	10	25,392.4000	143.3744	(25.2248)
ESOL	164	18	1228	297	71	3,945.5600	190.4561	(65.0728)
ESE Support Levels 4 and 5	59	8	637	334	28	1,193.4200	266.6586	(35.1798)
Career Education 9-12	32	1	<u>17</u>	<u>16</u>	<u>0</u>	<u>1,647.5300</u>	<u>10.6090</u>	<u>(.2625)</u>
All Programs	204	26	<u>17,533</u>	<u>1,090</u>	<u>113</u>	<u>128,714.1900</u>	<u>835.0111</u>	<u>(7.8436)</u>

² For ESOL, the material noncompliance is composed of Findings 6, 11, 12, 13, 14, 15, 19, 20, 21, 22, 26, 27, 28, 29, 30, 36, 40, 48, 51, 52, 53, 64, 65, 66, 67, 71, 72, 73, 74, and 78 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (653, of which 442 are applicable to District schools other than charter schools and 211 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 38 of the 234 teachers in our test.³ Of the 234 teachers in our test, 72 (31 percent) taught at charter schools and 28 (74 percent) of the 38 teachers with exceptions taught at charter schools.

Proposed Adjustments

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

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

³ For teachers, the material noncompliance is composed of Findings 3, 4, 5, 9, 18, 25, 34, 35, 37, 38, 39, 41, 42, 43, 44, 55, 56, 68, 69, 70, 76, and 77 on *SCHEDULE D.*

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	17.4001	1.107	19.2619
102 Basic 4-8	25.4570	1.000	25.4570
103 Basic 9-12	11.5780	1.001	11.5896
111 Grades K-3 with ESE Services	(.0496)	1.107	(.0549)
112 Grades 4-8 with ESE Services	(2.0214)	1.000	(2.0214)
113 Grades 9-12 with ESE Services	(1.8452)	1.001	(1.8471)
130 ESOL	(19.9202)	1.212	(24.1433)
254 ESE Support Level 4	(33.4181)	3.619	(120.9401)
255 ESE Support Level 5	(1.7617)	5.526	(9.7352)
300 Career Education 9-12	(.2625)	1.001	(.2628)
Subtotal	<u>(4.8436)</u>		<u>(102.6963)</u>

Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	27.0891	1.107	29.9876
102 Basic 4-8	17.8136	1.000	17.8136
103 Basic 9-12	18.5585	1.001	18.5770
112 Grades 4-8 with ESE Services	(.5001)	1.000	(.5001)
113 Grades 9-12 with ESE Services	(20.8085)	1.001	(20.8293)
130 ESOL	(45.1526)	1.212	(54.7249)
Subtotal	<u>(3.0000)</u>		<u>(9.6761)</u>

Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	44.4892	1.107	49.2495
102 Basic 4-8	43.2706	1.000	43.2706
103 Basic 9-12	30.1365	1.001	30.1666
111 Grades K-3 with ESE Services	(.0496)	1.107	(.0549)
112 Grades 4-8 with ESE Services	(2.5215)	1.000	(2.5215)
113 Grades 9-12 with ESE Services	(22.6537)	1.001	(22.6764)
130 ESOL	(65.0728)	1.212	(78.8682)
254 ESE Support Level 4	(33.4181)	3.619	(120.9401)
255 ESE Support Level 5	(1.7617)	5.526	(9.7352)
300 Career Education 9-12	(.2625)	1.001	(.2628)
Total	<u>(7.8436)</u>		<u>(112.3724)</u>

Notes: (1) See NOTE A7.

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

(3) Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the 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>#0271</u>	<u>#0281</u>	<u>#0301</u>	
101 Basic K-3	.....	7.2915	.4250	7.7165
102 Basic 4-8	.5000	6.8952	.8500	8.2452
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.....	(.4998)	.5002	.0004
112 Grades 4-8 with ESE Services	(.5000)	.....	.....	(.5000)
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	.....	.....	(1.2750)	(1.2750)
254 ESE Support Level 4	.....	(14.3217)	(.5002)	(14.8219)
255 ESE Support Level 5	.....	.6348	.....	.6348
300 Career Education 9-12	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0351</u>	<u>#0641</u>	<u>#0661</u>	<u>#0861</u>	
101	7.7165	.....	.4250	.....	.....	8.1415
102	8.2452	.....	.4999	5.1875	.....	13.9326
103	.0000	(.3750)	.....	.....	2.3792	2.0042
111	.0004	.....	.....	.....	.....	.0004
112	(.5000)	.....	(.4999)	(.5218)	.....	(1.5217)
113	.0000	.....	.....	.....	(1.5000)	(1.5000)
130	(1.2750)	(.1250)	(.4250)	(4.1875)	(1.1250)	(7.1375)
254	(14.8219)	.....	.....	(.4782)	(1.6917)	(16.9918)
255	.6348	.....	.....	.....	.....	.6348
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.0625)</u>	<u>(.0625)</u>
Total	<u>.0000</u>	<u>(.5000)</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.0000)</u>	<u>(2.5000)</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>#0871</u>	<u>#0891</u>	<u>#1181*</u>	<u>#1221*</u>	
101	8.1415	2.9750	4.5837	.....	13.7945	29.4947
102	13.9326	(.0750)	.....	.....	8.3256	22.1832
103	2.0042	.....	.....	18.3085	.....	20.3127
111	.0004	.....	.....	.....	.....	.0004
112	(1.5217)	.....	.....	.....	.....	(1.5217)
113	(1.5000)	.....	.....	(20.8085)	.....	(22.3085)
130	(7.1375)	(3.4000)	(4.5837)	.....	(22.1201)	(37.2413)
254	(16.9918)	.....	.....	.....	.....	(16.9918)
255	.6348	.....	.....	.....	.....	.6348
300	<u>(.0625)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.0625)</u>
Total	<u>(2.5000)</u>	<u>(.5000)</u>	<u>.0000</u>	<u>(2.5000)</u>	<u>.0000</u>	<u>(5.5000)</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>#1231*</u>	<u>#1281</u>	<u>#1321*</u>	<u>#1451</u>	
101	29.4947	6.5922	.4249	.3500	.....	36.8618
102	22.1832	3.4045	3.4248	.....	.5490	29.5615
103	20.3127	.....	.....	.....	.....	20.3127
111	.0004	.....	.....	.....	.....	.0004
112	(1.5217)	.....	.0001	.....	.....	(1.5216)
113	(22.3085)	.....	.....	.....	.....	(22.3085)
130	(37.2413)	(9.9967)	(.8498)	(.8500)	(.5490)	(49.4868)
254	(16.9918)	.....	(4.0000)	.....	.....	(20.9918)
255	.6348	.....	(.1000)	.....	.....	.5348
300	<u>(.0625)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.0625)</u>
Total	<u>(5.5000)</u>	<u>.0000</u>	<u>(1.1000)</u>	<u>(.5000)</u>	<u>.0000</u>	<u>(7.1000)</u>

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

*Charter School

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#1641</u>	<u>#1701</u>	<u>#1811</u>	<u>#2641</u>	
101	36.8618	.....	.....	.....	1.2750	38.1368
102	29.5615	5.5008	.....	.....	.9248	35.9871
103	20.3127	9.2720	.....	(.1984)	.....	29.3863
111	.0004	.....	.....	(.0500)	.....	(.0496)
112	(1.5216)	.....	.....	.....	(.4998)	(2.0214)
113	(22.3085)	.....	(.7436)	.3984	.....	(22.6537)
130	(49.4868)	.....	.....	.....	(1.7000)	(51.1868)
254	(20.9918)	(10.9265)	(.4998)	(1.0000)	.....	(33.4181)
255	.5348	(4.3465)	1.0000	1.0500	.....	(1.7617)
300	(.0625)	.....	.....	(.2000)	.....	(.2625)
Total	<u>(7.1000)</u>	<u>(.5002)</u>	<u>(.2434)</u>	<u>.0000</u>	<u>.0000</u>	<u>(7.8436)</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>#5381*</u>	<u>#5411*</u>	<u>#5551*</u>	<u>#7023</u>	
101	38.1368	.....	1.2856	5.0668	.....	44.4892
102	35.9871	.....	3.7994	2.2841	1.2000	43.2706
103	29.3863	.2500	.....	.....	.5002	30.1365
111	(.0496)	.....	.....	.....	.....	(.0496)
112	(2.0214)	.....	.....	(.5001)	.....	(2.5215)
113	(22.6537)	.....	.....	.....	.....	(22.6537)
130	(51.1868)	(.2500)	(5.0850)	(6.8508)	(1.7002)	(65.0728)
254	(33.4181)	.....	.....	.....	.....	(33.4181)
255	(1.7617)	.....	.....	.....	.....	(1.7617)
300	(.2625)	.....	.....	.....	.....	(.2625)
Total	<u>(7.8436)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(7.8436)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Duval County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2017-18* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings

Proposed Net Adjustments (Unweighted FTE)

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

GRASP Academy (#0271)

1. [Ref. 27101] The IEP for one ESE student was not signed by those who participated in the development of the IEP. We propose the following adjustment:

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

Oak Hill Academy (#0281)

2. [Ref. 28101] 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	(.4998)	
254 ESE Support Level 4	(.5002)	
255 ESE Support Level 5	<u>1.0000</u>	<u>.0000</u>

3. [Ref. 28170/71] Two teachers, one [Ref. 28170] who held certification in ESE and one [Ref. 28171] who held certification in Middle Grade Social Science, taught courses that also required an endorsement in ASD (Ref. 28170/71) and in ESE (Ref. 28171). We also noted that the students' parents were not notified of the teachers' out-of-field status in ASD. We propose the following adjustments:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Oak Hill Academy (#0281) (Continued)

<u>Ref. 28170</u>		
101 Basic K-3	6.5285	
102 Basic 4-8	.3359	
254 ESE Support Level 4	<u>(6.8644)</u>	.0000

<u>Ref. 28171</u>		
102 Basic 4-8	6.5593	
254 ESE Support Level 4	<u>(6.1941)</u>	
255 ESE Support Level 5	<u>(.3652)</u>	.0000

4. [Ref. 28173] One teacher was teaching out of field in Elementary Education but was not approved by the School Board to teach out of field until February 6, 2018, which was after the October 2017 reporting survey period. We propose the following adjustment:

101 Basic K-3	.3815	
254 ESE Support Level 4	<u>(.3815)</u>	.0000

5. [Ref. 28174] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught courses that also required certification in PK Primary. The teacher subsequently obtained the PK Primary certification on November 30, 2018, which was after the October 2017 and February 2018 reporting survey periods. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.3815	
254 ESE Support Level 4	<u>(.3815)</u>	<u>.0000</u>
		<u>.0000</u>

Loretto Elementary School (#0301)

6. [Ref. 30101] ELL Committees were not convened for three ELL students by October 13 to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

101 Basic K-3	.4250	
102 Basic 4-8	.8500	
130 ESOL	<u>(1.2750)</u>	.0000

7. [Ref. 30102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

Findings	Proposed Net Adjustments (Unweighted FTE)
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Loretto Elementary School (#0301) (Continued)

111 Grades K-3 with ESE Services	.5002	
254 ESE Support Level 4	<u>(.5002)</u>	<u>.0000</u>
		<u>.0000</u>

Andrew Jackson High School (#0351)

8. [Ref. 35101] One Basic student was not in attendance during the February 2018 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	<u>(.5000)</u>	<u>(.5000)</u>
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9. [Ref. 35170] One teacher did not complete the GK requirements within 1 calendar year of the date of employment under a temporary certificate. We propose the following adjustment:

103 Basic 9-12	.1250	
130 ESOL	<u>(.1250)</u>	<u>.0000</u>
		<u>(.5000)</u>

Hogan-Spring Glen Elementary School (#0641)

10. [Ref. 64101] School records for one ESE student did not include a valid IEP covering the February 2018 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.4999	
112 Grades 4-8 with ESE Services	<u>(.4999)</u>	<u>.0000</u>

11. [Ref. 64102] One ELL student was temporarily placed in the ESOL Program based on affirmative responses to questions (b) and (c) on the student’s HLS, and an eligibility assessment of the student was required to be completed no later than 20 school days after the student’s enrollment pursuant to SBE Rule 6A-6.0902, FAC. However, the student enrolled on August 14, 2017, but was not assessed until November 3, 2017, which was after the October 2017 reporting survey period and more than 20 school days after the student’s enrollment. We propose the following adjustment:

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

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Alfred I. Dupont Middle School (#0661)

12. [Ref. 66101] School records did not evidence that the parents of three ELL students were notified of their children’s ESOL placements until February 28, 2018, which was after the February 2018 reporting survey period. We propose the following adjustment:

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

13. [Ref. 66102] The *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

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

14. [Ref. 66103] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

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

15. [Ref. 66104] Seven ELL students were reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

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

16. [Ref. 66105] One student in our Basic with ESE Services test was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

112 Grades 4-8 with ESE Services	(.5218)	
254 ESE Support Level 4	<u>.5218</u>	.0000

17. [Ref. 66106] The IEP for one ESE student was not signed by those who participated in the development of the IEP. We propose the following adjustment:

102 Basic 4-8	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Alfred I. Dupont Middle School (#0661) (Continued)

18. [Ref. 66170] One teacher taught Language Arts to a class that included ELL students but had earned only 120 of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	1.7500	
130 ESOL	<u>(1.7500)</u>	<u>.0000</u>
		<u>.0000</u>

Terry Parker High School (#0861)

19. [Ref. 86101] Four students (one student was in our ESOL test and three students were in our ESE Support Levels 4 and 5 test) were not in attendance during either the October 2017 or February 2018 reporting survey periods and should not have been reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	(.1250)	
130 ESOL	(.3125)	
254 ESE Support Level 4	(1.5000)	
300 Career Education 9-12	<u>(.0625)</u>	(2.0000)

20. [Ref. 86102] 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:

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

21. [Ref. 86103/04] Two ELL students were temporarily placed in the ESOL Program based on affirmative responses to questions (b) and (c) on the students’ HLS, and eligibility assessments of the students were required to be completed no later than 20 school days after the students’ enrollment pursuant to SBE Rule 6A-6.0902, FAC. However, the students enrolled August 14, 2017, but one student (Ref. 86103) was not assessed and had withdrawn from school on October 17, 2017, and one student (Ref. 86104) was not assessed until October 24, 2017, which was after the October 2017 reporting survey period and more than 20 school days after the student’s enrollment. We propose the following adjustments:

<u>Ref. 86103</u>		
103 Basic 9-12	.2500	
130 ESOL	<u>(.2500)</u>	<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Terry Parker High School (#0861) (Continued)

<u>Ref. 86104</u>		
103 Basic 9-12	.0625	
130 ESOL	<u>(.0625)</u>	.0000

22. [Ref. 86105] One ELL student was reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

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

23. [Ref. 86106] The IEPs for two ESE students were not signed by those who participated in the development of the IEPs. We propose the following adjustment:

103 Basic 9-12	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

24. [Ref. 86107] Three ESE students in our ESE Support Levels 4 and 5 test were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

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

25. [Ref. 86170] The parents of students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in Science. We propose the following adjustment:

103 Basic 9-12	.6917	
254 ESE Support Level 4	<u>(.6917)</u>	.0000
		<u>(2.0000)</u>

Englewood Elementary School (#0871)

26. [Ref. 87101] One student in our ESOL test was withdrawn from school on January 29, 2018, which was prior to the February 2018 reporting survey period. Consequently, the student should not have been reported for FEFP funding. We propose the following adjustment:

102 Basic 4-8	(.0750)	
130 ESOL	<u>(.4250)</u>	(.5000)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Englewood Elementary School (#0871) (Continued)

27. [Ref. 87102] School records for six ELL students did not include valid *ELL Student Plans* during the October 2017 reporting survey period. We propose the following adjustment:

101 Basic K-3	2.5500	
130 ESOL	<u>(2.5500)</u>	.0000

28. [Ref. 87103] One ELL student was temporarily placed in the ESOL Program based on affirmative responses to questions (b) and (c) on the student’s HLS, and an eligibility assessment of the student was required to be completed no later than 20 school days after the student’s enrollment pursuant to SBE Rule 6A-6.0902, FAC. However, the student enrolled on January 10, 2018, but was not assessed until February 27, 2018, which was after the February 2018 reporting survey period and more than 20 school days after the student’s enrollment. We propose the following adjustment:

101 Basic K-3	.4250	
130 ESOL	<u>(.4250)</u>	.0000
		<u>(.5000)</u>

Woodland Acres Elementary School (#0891)

29. [Ref. 89101] The *ELL Student Plans* (Plans) for eight ELL students were incomplete as the students’ course schedules showing which courses were to employ ESOL strategies were not included with the Plans. We propose the following adjustment:

101 Basic K-3	3.3336	
130 ESOL	<u>(3.3336)</u>	.0000

30. [Ref. 89102] The *ELL Student Plans* for three students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	1.2501	
130 ESOL	<u>(1.2501)</u>	.0000
		<u>.0000</u>

Findings

School for Accelerated Learning and Technologies, Inc. (#1181) Charter School

31. [Ref. 118101] Contrary to SBE Rule 6A-1.044(2), FAC, and the DOE *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 6 through 10, the School's attendance record keeping procedures were not always in place to ensure the complete and accurate reporting of student attendance.

Our examination of the School's procedures disclosed that the students' daily attendance was taken by utilizing *Daily Attendance* sign-in sheets, which the students were required to sign upon their arrival. The School's Registrar was responsible for witnessing the students complete this task and recording this information in the District's student information system (Focus). However, the School's processes and attendance records did not provide for: (a) capturing tardy and early departure data to support students' late arrival or early departure; (b) recording period-by-period attendance for students in Grades 9-12 related to the specific subject areas of instruction for which the students received credit; or (c) reporting the students' schedules in accordance with the actual classes in which students were enrolled.

In response to our inquiries regarding the period-by-period attendance procedures, School management indicated that students were assigned to four periods daily and worked at their own pace on PLATO, a computer-based learning platform, for most of their coursework. In addition, School management indicated that students were scheduled for four courses in Focus but enrolled in only two courses at a time in PLATO and, although students were encouraged to change classes each period, they did not always do so since the students worked at their own pace in PLATO and could work on any assigned course.

During our examination we also noted that the withdrawal of students from school was not always timely recorded in Focus. School documentation shows that a number of students had long lengths of time between the students' last day of attendance (as documented on the Focus Attendance Chart) and the date of the student's withdrawal (as documented on the Focus Enrollment Screen). Our review disclosed that three students (not in our test) were incorrectly recorded as in attendance when they were not enrolled in school. Specifically, two students withdrew prior to the reporting survey period and one student enrolled after the reporting survey period. These record keeping deficiencies existed throughout the 2017-18 school year and increased the likelihood of erroneous reporting of student attendance. Although we were able to validate the test
(*Finding Continues on Next Page*)

Findings

School for Accelerated Learning and Technologies, Inc. (#1181) Charter School (Continued)

students' attendance for at least 1 day during the reporting survey periods, we propose the following adjustment for the three students who were not enrolled in School during the reporting survey periods:

103 Basic 9-12	(.5000)	
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>	(1.5000)

32. [Ref. 118102] Two Basic students (one student was in our test) were not in attendance during the October 2017 or the February 2018 reporting survey periods and should not have been reported for FEFP funding (See Finding 31 [Ref. 118101]). We propose the following adjustment:

103 Basic 9-12	<u>(1.0000)</u>	(1.0000)
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33. [Ref. 118103] The IEP for one ESE student was not signed by those who participated in the development of the IEP. We propose the following adjustment:

103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	<u>(.5000)</u>	.0000

34. [Ref. 118170/72/73/74/75] Our test of teacher qualifications disclosed exceptions involving five teachers: four teachers [Ref. 118172/73/74/75] did not hold valid Florida teaching certificates and one teacher [Ref. 118170] had not completed the GK requirements within 1 calendar year of the date of employment under a temporary certificate covering the October 2017 reporting survey period. School staff indicated that the teachers were hired as "permanent substitutes" (Ref. 118170/72/73/74/75); however, one teacher (Ref. 118170), who was not hired until January 11, 2018, was initially hired at the beginning of the school year as the School's Creative Director/STEAM Department Head. Our review of the teachers' classroom placements indicated that the teachers were not assigned to fill in for absent teachers in a limited temporary role but were instead providing direct instructional services responsible for grading and evaluating students. Sections 1010.215(1)(c) and 1012.01(2)(a), Florida Statutes, provide that instructional personnel consist of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education, including substitute teachers. Further, *(Finding Continues on Next Page)*

Findings

School for Accelerated Learning and Technologies, Inc. (#1181) Charter School (Continued)

career education and adult education, including substitute teachers. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by law and by rules of the SBE in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teachers were providing direct instructional services but did not hold any certifications (four teachers, Ref. 118172/73/74/75), did not meet the GK requirements under the teacher’s temporary certificate (one teacher, Ref. 118170), and were not otherwise qualified to teach, we propose the following adjustments:

<u>Ref. 118170</u>		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	<u>(.5000)</u>	.0000
 <u>Ref. 118172</u>		
103 Basic 9-12	5.5195	
113 Grades 9-12 with ESE Services	<u>(5.5195)</u>	.0000
 <u>Ref. 118173</u>		
103 Basic 9-12	2.7500	
113 Grades 9-12 with ESE Services	<u>(2.7500)</u>	.0000
 <u>Ref. 118174</u>		
103 Basic 9-12	3.8945	
113 Grades 9-12 with ESE Services	<u>(3.8945)</u>	.0000
 <u>Ref. 118175</u>		
103 Basic 9-12	.3750	
113 Grades 9-12 with ESE Services	<u>(.3750)</u>	.0000

35. [Ref. 118171] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	6.2695	
113 Grades 9-12 with ESE Services	<u>(6.2695)</u>	<u>.0000</u>
		<u>(2.5000)</u>

Findings

Global Outreach Charter Academy (#1221)

36. [Ref. 122102] One ELL student was reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.3334	
130 ESOL	<u>(.3334)</u>	.0000

37. [Ref. 122170/71/72/74] Four teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the Charter School Board to teach such students out of field. Specifically, the minutes for the September 15, 2017, Charter School Board meeting document that out-of-field teachers were discussed in general, but no list of the out-of-field teachers was provided to the Board for review, and the minutes did not document the Board members' approval of any out-of-field teachers. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 122170</u>		
101 Basic K-3	1.1669	
130 ESOL	<u>(1.1669)</u>	.0000

<u>Ref. 122171</u>		
101 Basic K-3	2.6672	
130 ESOL	<u>(2.6672)</u>	.0000

<u>Ref. 122172</u>		
101 Basic K-3	4.3342	
130 ESOL	<u>(4.3342)</u>	.0000

<u>Ref. 122174</u>		
101 Basic K-3	4.0008	
130 ESOL	<u>(4.0008)</u>	.0000

38. [Ref. 122173] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	1.6254	
130 ESOL	<u>(1.6254)</u>	.0000

39. [Ref. 122175/76/77] Our test of teacher qualifications disclosed that three teachers did not hold valid Florida teaching certificates. School staff indicated that the teachers were hired as "permanent substitutes;" however, our review of the teachers' *(Finding Continues on Next Page)*

Findings

Global Outreach Charter Academy (#1221) (Continued)

classroom placements indicated that the teachers were not assigned to fill in for absent teachers (i.e., in a limited temporary role) but were instead responsible for grading and evaluating students.

Sections 1010.215(1)(c) and 1012.01(2)(a), Florida Statutes, provide that instructional personnel consist of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education, including substitute teachers. Further Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by law and by rules of the SBE in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teachers were providing direct instructional services and did not hold any certifications and were not otherwise qualified to teach, we propose the following adjustments:

<u>Ref. 122175</u>			
102 Basic 4-8	3.1172		
130 ESOL	<u>(3.1172)</u>		.0000
 <u>Ref. 122176</u>			
102 Basic 4-8	1.6250		
130 ESOL	<u>(1.6250)</u>		.0000
 <u>Ref. 122177</u>			
102 Basic 4-8	3.2500		
130 ESOL	<u>(3.2500)</u>		<u>.0000</u>
			<u>.0000</u>

Duval Charter Scholars Academy (#1231)

40. [Ref. 123101] The *ELL Student Plan* for one student was not reviewed and updated until November 30, 2017, which was after the October 2017 reporting survey period. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Duval Charter Scholars Academy (#1231) (Continued)

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

41. [Ref. 123170/71/72] Three teachers taught Primary Language Arts to ELL students but were not properly certified to teach ELL students and were not approved by the Charter School Board to teach such students out of field until December 6, 2017, which was after the October 2017 reporting survey period. We also noted that the students' parents were not notified of the teachers' out-of-field status (Ref. 123170) or were not notified until December 6, 2017, which was after the October 2017 reporting survey period (Ref. 123171/72). We propose the following adjustments:

<u>Ref. 123170</u>		
102 Basic 4-8	.3334	
130 ESOL	<u>(.3334)</u>	.0000

<u>Ref. 123171</u>		
102 Basic 4-8	.1428	
130 ESOL	<u>(.1428)</u>	.0000

<u>Ref. 123172</u>		
101 Basic K-3	.3334	
130 ESOL	<u>(.3334)</u>	.0000

42. [Ref. 123173] One teacher taught Basic subject areas to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0607, FAC, and the teacher's in-service timeline, until May 18, 2018, which was after the reporting survey periods. We propose the following adjustment:

102 Basic 4-8	1.4280	
130 ESOL	<u>(1.4280)</u>	.0000

43. [Ref. 123174] One teacher taught Primary Language Arts to a class that included ELL students but was not properly certified to teach ELL students and was not approved by the Charter School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.5001	
130 ESOL	<u>(.5001)</u>	.0000

Findings

Duval Charter Scholars Academy (#1231) (Continued)

44. [Ref. 123175/76/77] Our testing of teachers’ qualifications for three teachers disclosed that two teachers (Ref. 123175/76) did not hold valid Florida teaching certificates and one teacher held certification in Elementary Education (Ref. 123177). However, the teacher (Ref. 123177) who held certification in Elementary Education did not complete the GK requirements within 1 calendar year of the date of employment under a temporary certificate. School staff indicated that the teachers (123175/76/77) were hired as “permanent substitutes;” however, our review of the teachers’ classroom placements indicated that the teachers were not assigned to fill in for absent teachers (i.e., in a limited temporary role), but were instead responsible for grading and evaluating students.

Sections 1010.215(1)(c) and 1012.01(2)(a), Florida Statutes, provide that instructional personnel consist of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education, including substitute teachers. Further Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by law and by rules of the SBE in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teachers were providing direct instructional services and did not hold any certifications (Ref. 123175/76) or did not pass the GK requirements (Ref. 123177) and were not otherwise qualified to teach (123175/76/77), we propose the following adjustments:

<u>Ref. 122175</u>		
102 Basic 4-8	1.0002	
130 ESOL	<u>(1.0002)</u>	.0000
<u>Ref. 123176</u>		
101 Basic K-3	3.3336	
130 ESOL	<u>(3.3336)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Duval Charter Scholars Academy (#1231) (Continued)

<u>Ref. 123177</u>		
101 Basic K-3	2.5002	
130 ESOL	<u>(2.5002)</u>	<u>.0000</u>
		<u>.0000</u>

Susie E. Tolbert Elementary School (#1281)

45. [Ref. 128101/02] Two ESE students were not eligible to be reported in the October 2017 reporting survey period. One student was not in attendance during the reporting survey period and one student withdrew from school on September 28, 2017, which was prior to the October 2017 reporting survey period. Consequently, the students should not have been reported for FEFP funding. We propose the following adjustments:

<u>Ref. 128101</u>		
254 ESE Support Level 4	<u>(.5000)</u>	(.5000)
<u>Ref. 128102</u>		
255 ESE Support Level 5	<u>(.6000)</u>	(.6000)

46. [Ref. 128103/08] The IEPs for three ESE students were not signed by those who participated in the development of the IEPs. We propose the following adjustments:

<u>Ref. 128103</u>		
102 Basic 4-8	1.4999	
112 Grades 4-8 with ESE Services	<u>(1.4999)</u>	.0000
<u>Ref. 128108</u>		
102 Basic 4-8	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

47. [Ref. 128104] The *Educational Plan* for one ESE student for the October 2017 and February 2018 reporting survey periods was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

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

48. [Ref. 128105] Two ELL students were temporarily placed in the ESOL Program based on affirmative responses to questions (b) and (c) on each student’s HLS, and eligibility assessments of the students were required to be completed no later than 20 school days after each student’s enrollment pursuant to SBE Rule 6A-6.0902, FAC. However, the students enrolled on December 18, 2017, but were not assessed until
(Finding Continues on Next Page)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Susie E. Tolbert Elementary School (#1281) (Continued)

March 5 and 14, 2018, respectively which was after the February 2018 reporting survey period and more than 20 school days after each student’s enrollment. We propose the following adjustment:

101 Basic K-3	.4249	
102 Basic 4-8	.4249	
130 ESOL	<u>(.8498)</u>	.0000

49. [Ref. 128106] Three ESE students were not reported in accordance with the students’ *Matrix of Services* forms. We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.5000	
254 ESE Support Level 4	(2.0000)	
255 ESE Support Level 5	<u>.5000</u>	.0000

50. [Ref. 128107] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed or updated when the student’s IEP was reviewed on May 24, 2017. We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000
		<u>(1.1000)</u>

Duval Charter at Baymeadows (#1321)

51. [Ref. 132101] One ELL student was not in attendance during the February 2018 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

101 Basic K-3	(.0750)	
130 ESOL	<u>(.4250)</u>	(.5000)

52. [Ref. 132102] One ELL student was temporarily placed in the ESOL Program based on an affirmative response to question (b) on the student’s HLS, and an eligibility assessment of the student was required to be completed no later than 20 school days after the student’s enrollment pursuant to SBE Rule 6A-6.0902, FAC. However, the student enrolled on August 14, 2017, but was not assessed until October 27, 2017, which was after the October 2017 reporting survey period and more than 20 school days after the student’s enrollment. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Duval Charter at Baymeadows (#1321) (Continued)

101 Basic K-3	.4250	
130 ESOL	(.4250)	.0000
		(.5000)

Darnell Cookman Middle/High School (#1451)

53. [Ref. 145101] 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:

102 Basic 4-8	.5490	
130 ESOL	(.5490)	.0000
		.0000

Mount Herman Exceptional Student Education Center (#1641)

54. [Ref. 164101] One ESE student was not in attendance during the October 2017 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

254 ESE Support Level 4	(.5002)	(.5002)
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55. [Ref. 164170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Music but taught courses that required certification in ESE. We also noted that the parents of the students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	2.3052	
254 ESE Support Level 4	(1.9842)	
255 ESE Support Level 5	(.3210)	.0000

56. [Ref. 164171/72] Two teachers held temporary certificates in ESE (Ref. 164171/72) and Social Science (Ref. 164172) but did not complete the GK requirements within 1 calendar year from each teacher’s date of employment under the temporary certificate. We propose the following adjustments:

<u>Ref. 164171</u>		
103 Basic 9-12	6.9668	
254 ESE Support Level 4	(6.9668)	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Mount Herman Exceptional Student Education Center (#1641) (Continued)

<u>Ref. 164172</u>		
102 Basic 4-8	5.5008	
254 ESE Support Level 4	(1.4753)	
255 ESE Support Level 5	<u>(4.0255)</u>	<u>.0000</u>
		<u>(.5002)</u>

Palm Avenue Exceptional Student Center (#1701)

57. [Ref. 170101] School records did not demonstrate that one ESE student who was enrolled in the Center’s Transitional Instruction and Employment Support (TIES) Program (Florida State College at Jacksonville vocational dual-enrollment for ESE students) was in attendance during the October 2017 reporting survey period. School personnel provided attendance records from the College but they were not signed or dated and there was no record of contact between the TIES instructor at the School and the student during the reporting survey period. We propose the following adjustment:

113 Grades 9-12 with ESE Services	<u>(.2434)</u>	(.2434)
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58. [Ref. 170102] Two ESE students were not reported in accordance with the students’ *Matrix of Services* forms. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.5002)	
254 ESE Support Level 4	(.4998)	
255 ESE Support Level 5	<u>1.0000</u>	<u>.0000</u>
		<u>(.2434)</u>

Hospital and Homebound Program (#1811)

59. [Ref. 181103] The FTE for three students enrolled in the Hospital and Homebound Program were incorrectly reported. The homebound instructional minutes for the students were not reported in accordance with the homebound instructors’ contact logs and the students’ IEPs. Since the total Class Minutes, Weekly netted to what should have been reported for the three students, we present this disclosure finding with no proposed adjustment.

.0000

60. [Ref. 181101] Three students’ schedules (one student was in our ESE Support Levels 4 and 5 test and two students were in our Basic with ESE Services test) were incorrectly reported in Program Nos. 103 (Basic 9-12) and 300 (Career Education 9-12). The students’ entire schedules should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Hospital and Homebound Program (#1811) (Continued)

103 Basic 9-12	(.1984)	
113 Grades 9-12 with ESE Services	.3984	
300 Career Education 9-12	<u>(.2000)</u>	.0000

61. [Ref. 181104] 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	(.0500)	
255 ESE Support Level 5	<u>.0500</u>	.0000

62. [Ref. 181105] One ESE student's August 3, 2017, *Matrix of Services* form incorrectly did not include one special consideration point designated for students that have a score of 21 total domain rating points and who are rated Level 5 in four of the five domains. Consequently, the student was reported in Program No. 254 (ESE Support Level 4) in the October 2017 and February 2018 reporting survey periods rather than Program No. 255 (ESE Support Level 5). We propose the following adjustment:

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

Chets Creek Elementary School (#2641)

63. [Ref. 264101] The IEP for one ESE student was not signed by those who participated in the development of the IEP. We propose the following adjustment:

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

64. [Ref. 264102] An ELL Committee was not convened by October 13 to consider one student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

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

65. [Ref. 264103/04] The *ELL Student Plans* (Plans) for three students were incomplete as the students' course schedules showing which courses that were to employ ESOL strategies were not included with the Plans (one student, Ref. 264103) or were not completed until after the February 2018 reporting survey period (two students, *Finding Continues on Next Page*)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Chets Creek Elementary School (#2641) (Continued)

Ref. 264104). We also noted that School records did not demonstrate that the parents of one student (Ref. 264104) were timely notified of their child’s ESOL placement. We propose the following adjustments:

<u>Ref. 264103</u>		
101 Basic K-3	.8500	
130 ESOL	<u>(.8500)</u>	.0000
<u>Ref. 264104</u>		
101 Basic K-3	.4250	
130 ESOL	<u>(.4250)</u>	.0000
		<u>.0000</u>

San Jose Preparatory High School (#5381) Charter School

66. [Ref. 538101] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

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

Duval Charter School at Westside (#5411)

67. [Ref. 541101] ELL Committees were not convened for two ELL students by October 13 to consider the students continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	1.5854	
130 ESOL	<u>(1.5854)</u>	.0000

68. [Ref. 541171] One teacher taught Primary Language Arts to a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the Charter School Board to teach such students out of field. We also noted that the parents of the student were not notified of the teacher’s out-of-field status. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Duval Charter School at Westside (#5411) (Continued)

101 Basic K-3	.4286	
130 ESOL	<u>(.4286)</u>	.0000

69. [Ref. 541172/73] Two teachers did not complete the GK requirements within 1 calendar year of the date of employment under a temporary certificate. School staff indicated that the teachers were hired as “permanent substitutes.” However, our review of the teachers’ classroom placement indicated that the teachers were not assigned to fill in for absent teachers (i.e., in a limited temporary role) but were instead responsible for grading and evaluating students.

Sections 1010.215(1)(c) and 1012.01(2)(a), Florida Statutes, provide that instructional personnel consist of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education, including substitute teachers. Further Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this state shall hold the certificate required by law and by rules of the SBE in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teachers were providing direct instructional services but had not met the GK requirements, were not holding proper certifications or approval to teach out of field, and were not otherwise qualified to teach, we propose the following adjustments:

<u>Ref. 541172</u>		
102 Basic 4-8	1.7140	
130 ESOL	<u>(1.7140)</u>	.0000
 <u>Ref. 541173</u>		
102 Basic 4-8	.5000	
130 ESOL	<u>(.5000)</u>	.0000

Findings

Duval Charter School at Westside (#5411) (Continued)

70. [Ref. 541174] One teacher did not hold a valid Florida teaching certificate. The teacher’s former certificate with subject area coverage for Elementary Education had expired. School staff indicated that the teacher was hired as a permanent substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but was instead responsible for grading and evaluating students.

Sections 1010.215(1)(c) and 1012.01(2)(a), Florida Statutes, provide that instructional personnel consist of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education, including substitute teachers. Further Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this state shall hold the certificate required by law and by rules of the SBE in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teacher was providing direct instructional services and did not hold a valid certificate and was not otherwise qualified to teach, we propose the following adjustment:

101 Basic K-3	.8570	
130 ESOL	<u>(.8570)</u>	<u>.0000</u>
		<u>.0000</u>

Duval Charter School at Southside (#5551)

71. [Ref. 555101] The *ELL Student Plan* for one student was not completed until after the October 2017 and February 2018 reporting survey periods. We propose the following adjustment:

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

Findings

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

72. [Ref. 555102] Five ELL students were temporarily placed in the ESOL Program based on affirmative responses to questions (b) or (c) on each student’s HLS, and eligibility assessments of the students were required to be completed no later than 20 school days after each student’s enrollment pursuant to SBE Rule 6A-6.0902, FAC. However, the students enrolled on August 14, 2017, but were not assessed until November 17, 2017 (one student) or January 10, 2018 (four students), which were after the October 2017 reporting survey period and more than 20 school days after each student’s enrollment. We propose the following adjustment:

101 Basic K-3	2.1167	
130 ESOL	<u>(2.1167)</u>	.0000

73. [Ref. 555103] Seven students were temporarily placed in the ESOL Program based on the parents’ affirmative response to question (a) on each student’s HLS. However, the parents’ affirmative responses to question (a) alone with negative responses to questions (b) and (c) do not warrant temporary ESOL placement pending assessment. We also noted that one of the students was subsequently assessed and placed in the ESOL Program after the October 2017 reporting survey period but School records did not evidence that a valid *ELL Student Plan* for the 2017-18 school year was completed. In addition, the parents were not notified of the student’s ESOL placement until after the October 2017 reporting survey period. We propose the following adjustment:

101 Basic K-3	2.5334	
102 Basic 4-8	.6578	
130 ESOL	<u>(3.1912)</u>	.0000

74. [Ref. 555104] School records did not demonstrate that the parents of one ELL student were notified of their child’s ESOL placement until February 12, 2018, which was after the February 2018 reporting survey period. We propose the following adjustment:

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

75. [Ref. 555105] The IEP for one ESE student was not signed by those who participated in the development of the IEP. We propose the following adjustment:

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

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

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

76. [Ref. 555170] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in Elementary Education but taught a course that required certification in Math. We also noted that the parents of the student were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.0658	
130 ESOL	<u>(.0658)</u>	.0000

77. [Ref. 555171] 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:

102 Basic 4-8	.2104	
130 ESOL	<u>(.2104)</u>	<u>.0000</u>
		<u>.0000</u>

Duval Virtual Instruction Academy (#7023)

78. [Ref. 702301] ELL Committees were not convened for three ELL students by October 13 to consider the students continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	1.2000	
103 Basic 9-12	.5002	
130 ESOL	<u>(1.7002)</u>	<u>.0000</u>
		<u>.0000</u>

Proposed Net Adjustment **(7.8436)**

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Duval County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting, particularly for students in ESOL and ESE programs; (2) only students who are in membership and in attendance at least 1 day of the reporting survey period are reported for FEFP funding; (3) attendance for students in Grades 9-12 is recorded for each period and teachers are monitored to ensure that all attendance is promptly taken by the teachers; (4) students with affirmative responses to question (b) or (c) or both on the Home Language Survey are given an English language assessment within their first 20 school days of enrollment; (5) 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 the assessments; (6) *ELL Student Plans* are timely prepared, identify all of the courses that are to employ ESOL strategies, and the students' records are retained in readily accessible files; (7) parents are timely notified of their child's ESOL placement and school records demonstrate they were timely invited to participate in ELL Committee meetings; (8) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (9) IEPs are timely prepared and reviewed; (10) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely completed and maintained in the students' files; (11) there is evidence that the *Matrix of Services* forms are 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) students are reported in the Hospital and Homebound Program for the scheduled instructional time as supported by the students' IEPs and homebound teachers' contact logs, and as supported by timely prepared physicians' statements; (13) 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; (14) parents are timely notified when their children are assigned to teachers teaching out of field; (15) teachers earn the 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; (16) teachers who are issued temporary certificates timely pass the GK test; (17) all teachers, including long-term and permanent substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE Rules are properly certified or, if not properly certified, are approved by the School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement; and (18) 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*.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply

with all State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP.

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*

SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*

FTE General Instructions 2017-18

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*

SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*

FTE General Instructions 2017-18

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

ESOL

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*

Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*

SBE Rule 6A-6.0901, FAC, *Definitions Which Apply to Programs for English Language Learners*

SBE Rule 6A-6.0902, FAC, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*

SBE Rule 6A-6.09021, FAC, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*

SBE Rule 6A-6.09022, FAC, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*

SBE Rule 6A-6.0903, FAC, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*

SBE Rule 6A-6.09031, FAC, *Post Reclassification of English Language Learners (ELLs)*

SBE Rule 6A-6.0904, FAC, *Equal Access to Appropriate Instruction for English Language Learners*

Career Education On-The-Job Attendance

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

Career Education On-The-Job Funding Hours

FTE General Instructions 2017-18

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*
SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*
SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*
SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*
SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*
SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*
SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities*
Matrix of Services Handbook (2017 Edition)

Teacher Certification

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*
Section 1012.01(2)(a), Florida Statutes, *Definitions (Classroom Teachers)*
Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*
Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*
Section 1012.56, Florida Statutes, *Educator Certification Requirements*
SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*
SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*
SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*
SBE Rule 6A-4.0021, FAC, *Florida Teacher Certification Examinations*
SBE Rule 6A-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

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

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

1. The District

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

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 167 schools other than charter schools, 33 charter schools, 2 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2018, State funding totaling \$476.5 million was provided through the FEFP to the District for the District-reported 128,714.19 unweighted FTE as recalibrated, which included 14,394.56 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

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

3. FTE Student Enrollment

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

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

4. Recalibration of FTE to 1.0

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

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

5. Calculation of FEFP Funds

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

6. FTE Reporting Survey Periods

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

7. Educational Programs

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

8. Statutes and Rules

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

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

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

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

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

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 including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2018. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Ortega Elementary School	NA
2. GRASP Academy	1
3. Oak Hill Academy	2 through 5
4. Loretto Elementary School	6 and 7
5. Andrew Jackson High School	8 and 9
6. Hogan-Spring Glen Elementary School	10 and 11
7. Alfred I. Dupont Middle School	12 through 18
8. Terry Parker High School	19 through 25
9. Englewood Elementary School	26 through 28
10. Woodland Acres Elementary School	29 and 30
11. School for Accelerated Learning and Technologies, Inc.*	31 through 35
12. Global Outreach Charter Academy*	36 through 39
13. Duval Charter Scholars Academy*	40 through 44
14. Susie E. Tolbert Elementary School	45 through 50
15. Duval Charter at Baymeadows*	51 and 52
16. Darnell Cookman Middle/High School	53
17. Mount Herman Exceptional Student Education Center	54 through 56

18. Palm Avenue Exceptional Student Center	57 and 58
19. Hospital and Homebound Program	59 through 62
20. Chets Creek Elementary School	63 through 65
21. Lavilla School of the Arts	NA
22. San Jose Preparatory High School*	66
23. Duval Charter School at Westside*	67 through 70
24. Duval Charter School at Southside*	71 through 77
25. Duval Virtual Academy Franchise	NA
26. Duval Virtual Instruction Academy	78

* Charter School



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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Tallahassee, Florida 32399-1450



Phone: (850) 412-2722
Fax: (850) 488-6975

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Duval County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *FTE General Instructions 2017-18 (Appendix F)* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

Opinion

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 Duval 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, 2018.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁴ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, 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 Auditing Standards* and all findings, along with the views of responsible officials, are described in

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

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
September 11, 2019

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

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

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2018. (See NOTE B.) The population of vehicles (1,896) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2017 and February and June 2018 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (85,080) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Teenage Parents and Infants	25
Hazardous Walking	2,669
IDEA – PK through Grade 12, Weighted	6,654
All Other FEFP Eligible Students	<u>75,732</u>
Total	<u>85,080</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 46 of 427 students in our student transportation test.⁵

⁵ For student transportation, the material noncompliance is composed of Findings 3, 4, 5, 6, 7, 8, 9, and 10 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 427 of the 85,080 students reported as being transported by the District.	46	(32)
In conjunction with our general tests of student transportation we identified certain issues related to 57 additional students.	<u>57</u>	<u>(57)</u>
Total	<u>103</u>	<u>(89)</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

Duval County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2017-18 (Appendix F)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

Findings

**Students
Transported
Proposed Net
Adjustments**

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2017 reporting survey periods and the February and June 2018 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2017 reporting survey period and once for the February 2018 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 52] Our general tests disclosed that four PK students reported in the All Other FEFP Eligible Students ridership category were not classified as students with disabilities under the IDEA and were not the children of students enrolled in a Teenage Parent Program. Rather, the students were attending voluntary PK programs that were not eligible for State transportation funding. We propose the following adjustment:

October 2017 Survey

90 Days in Term

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

2. [Ref. 53] Our general tests disclosed that 19 students were incorrectly reported for transportation funding. Eighteen students were incorrectly reported in the All Other FEFP Eligible Students ridership category and one student was incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students were enrolled in programs that did not require transportation services (i.e., McKay Scholarship or a *Finding Continues on Next Page*)

Findings

Virtual Education Program) during the reporting survey periods; consequently, the students should not have been reported for State transportation funding. We propose the following adjustments:

October 2017 Survey

90 Days in Term

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

February 2018 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>(14)</u>	(19)

3. [Ref. 54] Our general tests disclosed that 20 students (1 student was in our test) who were enrolled in an ESE Gifted Program and transported on a center-to-center route were incorrectly reported for State transportation funding. Only ESE students with disabilities who are classified under the IDEA when transported from one school center to another are eligible for State transportation funding. Students enrolled solely in the Gifted Program are not considered students with disabilities for State transportation purposes. We propose the following adjustment:

February 2018 Survey

90 Days in Term

Hazardous Walking	(1)	
All Other FEFP Eligible Students	<u>(19)</u>	(20)

4. [Ref. 55] Our general tests disclosed that 22 students (7 students were in our test) were either not marked by the bus drivers as riding a bus (8 students), were not listed on the bus driver reports (7 students), or were reported on buses for which the routes sheets were not available at the time of our examination and could not be subsequently located (7 students). Consequently, the ridership of these students could not be validated, and the students were not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

October 2017 Survey

90 Days in Term

Hazardous Walking	(1)	
All Other FEFP Eligible Students	(10)	

**Students
Transported
Proposed Net
Adjustments**

Findings

February 2018 Survey

90 Days in Term

Hazardous Walking	(2)	
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>(8)</u>	(22)

5. [Ref. 56] One student in our test was reported for riding general purpose transportation (i.e., city buses); however, District records did not evidence the ridership of this student. We propose the following adjustment:

October 2017 Survey

90 Days in Term

Teenage Parents and Infants	<u>(1)</u>	(1)
-----------------------------	------------	-----

6. [Ref. 57] Five students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2017 Survey

90 Days in Term

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

February 2018 Survey

90 Days in Term

All Other FEFP Eligible Students	<u>(1)</u>	(5)
----------------------------------	------------	-----

7. [Ref. 59] Two students in our test were reported in the All Other FEFP Eligible Students ridership category. However, our review of the students' IEPs disclosed that the students met at least one of the five criteria required for the IDEA weighted classification. Consequently, the students were eligible to be reported in the IDEA - PK through Grade 12, Weighted ridership category. We propose the following adjustment:

July 2017 Survey

18 Days in Term

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

8. [Ref. 60] Six students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEPs for five of the students did not indicate that the students met at least one of the five criteria required for reporting in a *(Finding Continues on Next Page)*

Findings

weighted ridership category and the IEP for the other student was not available at the time of our examination and could not be subsequently located. Our review of the District’s files evidenced that the IEPs for the three students in the July 2017 reporting survey period specified the need for extended school year services and the three students who were reported in the February 2018 reporting survey period lived more than 2 miles from their assigned schools. Thus, all of the students were eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

July 2017 Survey

18 Days in Term

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

February 2018 Survey

90 Days in Term

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

9. [Ref. 61] Four students in our test were incorrectly reported in the Hazardous Walking ridership category. The students lived 2 miles or more from their assigned schools, rode the District buses during the October 2017 and February 2018 reporting survey periods, and were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2017 Survey

90 Days in Term

Hazardous Walking	(3)	
All Other FEFP Eligible Students	3	

February 2018 Survey

90 Days in Term

Hazardous Walking	(1)	
All Other FEFP Eligible Students	<u>1</u>	0

10. [Ref. 62] Twenty students in our test were incorrectly reported in the Hazardous Walking ridership category. The students did not cross a hazardous area on their route from home to school. We determined that 2 of the students were eligible for reporting in the All Other FEFP Eligible Students ridership category and the remaining 18 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
October 2017 Survey		
<u>90 Days in Term</u>		
Hazardous Walking	(10)	
All Other FEFP Eligible Students	1	
February 2018 Survey		
<u>90 Days in Term</u>		
Hazardous Walking	(10)	
All Other FEFP Eligible Students	<u>1</u>	(18)
11. [Ref. 63] Our general tests disclosed that the number of DIT reported for one student was incorrectly reported for 5 DIT. The student was transported on a daily regular school route and should have been reported for 90 DIT. We propose the following adjustment:		
October 2017 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	1	
<u>5 Days in Term</u>		
All Other FEFP Eligible Students	<u>(1)</u>	<u>0</u>
Proposed Net Adjustment		<u>(89)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Duval County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT is accurately reported; (2) 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; (3) students enrolled solely in Home Education Programs, Virtual Instruction Programs, or in a McKay Scholarship Program are not reported for State transportation funding; (4) students enrolled in Gifted ESE Programs who are transported from center to center are not reported for State transportation funding; (5) 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; (6) timely documentation is retained to support the reporting of students transported on city buses; (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) students who are reported in a weighted ridership category are documented as having met at least one of the five criteria required for weighted classification as indicated on each student's IEP; and (9) students' routes from home to the students' assigned schools are verified as being less than 2 miles and crossing a designated hazardous condition prior to reporting the students in the Hazardous Walking ridership category.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
SBE Rules, Chapter 6A-3, FAC, *Transportation*
FTE General Instructions 2017-18 (Appendix F)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
--

A summary discussion of the significant features of the Duval County District School Board (District) student transportation and related areas is provided below.

1. Student Eligibility

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

2. Transportation in Duval County

For the fiscal year ended June 30, 2018, the District received \$19.6 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2017	105	735	-
October 2017	898	42,504	5,180
February 2018	893	41,841	5,124
June 2018	-	-	-
Totals	<u>1,896</u>	<u>85,080</u>	<u>10,304</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

NOTE B – TESTING STUDENT TRANSPORTATION
--

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2018. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE



Dr. Diana L. Greene
Superintendent

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904.390.2115 | Fax 904.390.2586
greened@duvalschools.org | www.duvalschools.org

September 11, 2019

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

Subject: Response to the preliminary and tentative report on the examination of full-time equivalent (FTE) students and students transported under the Florida Education Finance Program (FEFP), as reported by the Duval County District School Board for the fiscal year ended June 30, 2018.

Dear Ms. Norman:

District personnel has reviewed the above referenced report, and I am pleased that Duval County Public Schools was found to have complied, in all material respects with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2018. Regretfully, we are aware that your procedures disclosed noncompliance involving State requirements governing teacher certification, reporting errors or records that were not properly or accurately prepared or were not available for the English for Speakers of Other Languages (ESOL) program, and reporting errors involving the ridership classification or eligibility for State transportation funding. Other individual instances of noncompliance were also noted.

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

We acknowledge the findings as outlined in the preliminary and tentative report. The District would like to express our appreciation to you and your staff for the expedient and professional manner in which this audit was conducted.



Dr. Diana L. Greene
Superintendent

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904.390.2115 | Fax 904.390.2586
greened@duvalschools.org | www.duvalschools.org

If you should have any questions, please contact Michelle Begley, Chief Finance Officer at begleym@duvalschools.org or 904-390-2653.

Sincerely,

A handwritten signature in black ink, appearing to read "Diana L. Greene", with a long horizontal stroke extending to the right.

Dr. Diana L. Greene
Superintendent of Duval County Public

Attachments

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

ATTACHMENT

DISTRICT STATEMENT OF EXPLANATION..... 3 - 16

Duval County Public Schools
Statement of Explanation
Auditor General's Findings in the Preliminary and Tentative Report
of the District's Reporting under the FEFP
For
Fiscal Year Ended June 30, 2018

English for Speakers of Other Languages, ESOL

Finding Numbers	Summary of Finding	District Statement of Explanation
13, 27, 29, 30, and 65	No ELL Student Plan on file, ELL Student Plan incomplete, or ELL Student Plan invalid	Every red, ESOL folder has a FOCUS instruction page on the left side. ESOL contacts will follow the directions on how to add an ELL Student Plan on FOCUS for every active ELL. The Plan will be printed and filed in the red folder.
40 and 71	ELL Student Plan not updated timely	<p>The new online FOCUS forms are capturing the most recent annual language assessments and FSA on the Student Plans.</p> <p>District staff will monitor training requirements as part of its monitoring of charter schools to occur by October 10, 2019.</p> <p>Finding 40, Charter School 1231: The District will implement a quarterly monitoring process to ensure the new online system is accurately reflecting language assessments and FSA on Student Plans in all charter schools.</p> <p>Finding 71, Charter School 5551: Process for checking ESOL plans updated with additional oversight. ESOL Coordinator and Data Entry Clerk will work together to check for valid records. The school will establish a timeline to ensure all date requirements are met. Training will be provided to school staff annually to ensure compliance with the established timeline.</p>

73	Temporarily placed into the ESOL program without meeting qualifications	<p>The district has updated and will continue to do so with regards to the LP code. Only those students with “Yes” responses to question(s) 2 and/or 3 will be coded LP.</p> <p>The District will implement a quarterly monitoring process to ensure the Home Language Survey (HLS) is complete and implemented as documented.</p> <p>Finding 73, Charter School 5551: Data Entry Clerk will provide HLS that indicate where the first question has been answered, "yes". ESOL Coordinator will then verify that the HLS still requires testing to be done. A record of this check will be kept in the ESOL binder for the school and kept with ESOL Coordinator. A copy of this record will be given to the Principal as well.</p>
6, 14, 53, 64, 67 and 78	ELL Committee meetings not convened as required for ESOL placement beyond three years	<p>Approximately two weeks before the beginning of every month the ESOL District Office will send out an email to all schools with specific directions on how to run a report on FOCUS to identify ELLs who will need an ELL Committee meeting that month. In addition, the ESOL District Office will offer at least two face-to-face trainings to ESOL contacts during the school year.</p> <p>The District will submit to each charter school a monthly survey to determine ELL Committee Meeting scheduling compliance.</p> <p>Finding 67, Charter School No. 5411: Student Services Coordinator has received training to determine who is in need of the ELL Committee meeting and will conduct them to ensure future compliance.</p>
11, 21, 28, 48, 52 and 72	English Language Learner student was temporarily placed into the ESOL program but was not assessed within 20 school days of enrollment	<p>The district testers are testing at the start of 2019-2020 school year. To expedite the process, the schedule was set based on the numbers of ELLs at each school.</p> <p>The District will survey each charter school at the beginning of the year to ensure there is an</p>

		<p>ELL school representative and shall monitor to ensure that ESOL plans are accurately updated in the Student Information System.</p> <p>District staff will monitor training requirements as part of its monitoring of charter schools.</p> <p>Finding 52, Charter School No. 1321: The school will appoint a faculty member over the ELL program and have a department chair to ensure that students have been correctly reported.</p> <p>Finding 72 - Charter School No. 5551: Process for checking ESOL plans will be updated with additional oversight. The ESOL Coordinator and Data Entry Clerk will work together to check for valid records and that requirements are met. Training will be provided to school staff annually to ensure compliance with the established timeline.</p>
12, 65, and 74	Parent was not notified of ESOL placement on a timely basis	<p>ESOL Temporary Placement Letters will be issued and mailed out to the parents upon receipt of Home Language Survey forms.</p> <p>Finding 74, Charter School 5551: Process for checking ESOL plans updated with additional oversight. ESOL Coordinator and Data Entry Clerk will work together to check for valid records. A timeline will be established with specific dates to ensure compliance. Training will be provided to the school by district staff to include staff responsible for monitoring. The District will monitor and ensure that ESOL plans are accurately updated in the Student Information System.</p>
20 and 66	English language proficiency not assessed within 30 school days prior to the student's date entered U. S. school (DEUSS)	<p>The district testers are testing at the start of 2019-2020 school year. To expedite the process, the schedule was set based on the numbers of ELLs at each school.</p> <p>District will include in the quarterly monitoring a review of the WIDA testing</p>

		<p>checklist to ensure testing occurs within the statutory time limits.</p> <p>Finding 66, Charter School No. 5381: We have instituted a checklist to ensure WIDA testing is conducted as appropriate. We have expedited the testing window to 10 months so that we ensure it is done by the statutory 12. This was an isolated incident and should not occur again.</p>
15, 22, and 36	ESOL weighted FTE reported beyond six years	<p>The DOE Data Verification Report in FOCUS alerts schools of students who are approaching the end of the 6th year. Schools are alerted to correct any inaccurate data prior to FTE.</p> <p>Finding 36, Charter School No. 1221: Student has been moved to regular schedule.</p>

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

Exceptional Student Education, ESE

Finding Numbers	Summary of Finding	District Statement of Explanation
1, 10, 17, 23, 33, 46, 47, 63, and 75	No valid IEP or EP for the FTE survey – missing IEP or EP; or missing required meeting participants’ signatures	<p>The district will continue a tiered system of internal monitoring and processes for ESE compliance:</p> <ul style="list-style-type: none"> • The district will provide webinar or face-to-face training for the implementation of regular ESE audits conducted by school-based administrators using district developed procedures (checklist). • Increase school-based monitoring reviews to monthly. • Increase random auditing conducted by Exceptional Education and Student Services (EES) Department to at least every 9 weeks.

		<ul style="list-style-type: none"> • Results of random EESS audits will be reported to district leadership to ensure school level accountability. • Reflect ESE compliance elements into principals' evaluations. <p>Explore electronic parent signature (touch screen or signature pad) to eliminate need for hard copy of IEP or EP.</p> <p>Effective for the 2019-20 school year, schools will have the capability to upload signed IEP and EPs into the FOCUS SSS Module.</p> <p>Finding 33, Charter School No. 1181: ESE Teacher will provide a monthly report on special education students.</p> <p>Finding 75, Charter School No. 5551: ESE Coordinator will review all incoming IEPs to ensure compliance.</p>
2, 7, 16, 24, 49, 58, 61, and 62	FTE not reported according to <i>Matrix of Services</i> form	Effective for the 2019-20 school year, the district's computerized IEP program and Student Management System will be on the same platform (FOCUS) allowing a direct interface between the <i>Matrix of Services</i> form and FTE reporting. Training will be provided to assure Matrix of Services forms are always completed within the SSS FOCUS Module to allow interface. Provide written clarification to users that hand entered Matrix Scores in Student Management System are overridden nightly causing incorrect reporting.
50	No review or update of <i>Matrix of Services</i> form	Provide additional professional development on the need to review and/or update the Matrix of Services form as part of an IEP review or addendum.
		Program into FOCUS SSS a required field on <i>Matrix of Services</i> form to confirm review for addendum IEPs.
59 and 60	Hospital and Homebound program students were incorrectly reported.	Greater care will be taken to ensure that the correct FEFP program is reported with the correct amount of instructional time.

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

Student Attendance

Finding Numbers	Summary of Finding	District Statement of Explanation
8, 19, 32, 45, 51, and 54	Student was not in attendance during the FTE reporting survey period	<p>The District will continue to train and remind teachers of the importance to take attendance in FOCUS, so that students are not reported when ineligible.</p> <p>Finding 32, Charter School No. 1181: Teacher will take daily attendance and submit to data entry clerk for processing in FOCUS.</p> <p>Finding 51, Charter School No. 1321: Put policies in place to ensure the teacher correctly marks attendance, which includes additional training for the teachers and attendance clerks.</p>
26, 31, and 45	Student not in membership during the FTE reporting survey period (withdrew prior or entered after)	<p>A system setting has been developed in FOCUS to limit the number of days back that school staff can withdraw or enroll a student to help with timeliness to enhance FTE reporting accuracy.</p> <p>District staff will monitor attendance quarterly and during the FTE reporting period to ensure accurate reporting.</p> <p>Finding 31, Charter School No. 1181: Teachers will take daily attendance and submit to data entry clerk for processing in FOCUS.</p>
57	Student attendance document not validated with signature and date	The District will continue to remind school administration of the importance to validate documents with signature and date when student attendance is not input into FOCUS by the applicable teacher.

School administrative staff will review attendance through FOCUS and implement corrective procedures to ensure accurate reporting of FTE. Charter school staff will attend professional development opportunities offered by the district. District charter staff will work with legal staff to determine next steps in contract negotiations for maintaining proper records.

Teacher Certification

Finding Numbers	Summary of Finding	District Statement of Explanation
3 and 37	Teachers were not certified appropriately and parents were not notified of out-of-field status	<p>The Certification office will continue to work with the Information Management (IM) team to enhance the out-of-field program in the new course master (FOCUS) to provide an accurate list of out-of-field teachers for Board approval to include the following:</p> <ul style="list-style-type: none"> • Work with IM to train and encourage school principals to run the out-of-field report for parent notification as a means for comparing data with district-run reports and checking for errors in out-of-field reporting. • Continue to provide notice to principals regarding procedures for working with HR Staffing and securing Board approval when out-of-field placement arises. • Work with appropriate staff regarding establishment of timeliness and enforcement of deadlines for entering information into the course master. <p>District will include in the quarterly monitoring a check of the out-of-field report to ensure submission of parent notifications.</p> <p>Finding 37, Charter School No. 1221: System in place to ensure all out of field teachers are identified and proper notices sent.</p>
4 and 41	Teacher approved by the School Board to teach out of field after the FTE survey period	<p>The Certification office will continue to work with the Information Management (IM) team to enhance the out-of-field program in the new course master (FOCUS) to provide an accurate list of out-of-field teachers for Board approval to include the following:</p>

		<ul style="list-style-type: none"> • Work with IM to train and encourage school principals to run the out-of-field report for parent notification as a means for comparing data with district-run reports and checking for errors in out-of-field reporting. • Continue to provide notice to principals regarding procedures for working with HR Staffing and securing Board approval when out-of-field placements arise. • Work with appropriate staff regarding establishment of timeliness and enforcement of deadlines for entering information into the course master. <p>Finding No. 41 - Charter School No. 1231: Improved oversight</p>
43, 55, 68, and 76	Teacher not properly certified and no approval of out-of-field status by the Charter School Board or DCPS School Board	<p>Finding 43, Charter School No. 1231: Improved oversight</p> <p>The District Certification office will continue to work with the Information Management (IM) team to enhance the out-of-field program in the new course master (FOCUS) to provide an accurate list of out-of-field teachers for Board approval to include the following:</p> <ul style="list-style-type: none"> • Work with IM to train and encourage school principals to run the out-of-field report for parent notification as a means for comparing data with district-run reports and checking for errors in out-of-field reporting. • Continue to provide notice to principals regarding procedures for working with HR Staffing and securing Board approval when out-of-field placement arises. • Work with appropriate staff regarding establishment of timeliness and enforcement of deadlines for entering information into the course master. <p>District will include in the quarterly monitoring a check of the out-of-field report to ensure submission of parent notifications.</p>

		<p>Finding 68, Charter School No. 5411: Governing Board will approve all out of field teachers and letters will be sent home during FTE week after Governing Board approval.</p> <p>Finding 76, Charter School No. 5551: ESOL Coordinator will print out a list of all teachers who have ELL students attached to them in FOCUS. This list will be given to the SOA (Business Manager) to verify ESOL certification. This report will categorize teachers into valid or out-of-field, and then will be given to the Principal to notify the Charter School Office and generate letters for affected parents.</p>
5	Teacher obtained required certification after the FTE reporting survey period	<p>The Certification office will continue to work with the Information Management (IM) team to enhance the out-of-field program in the new course master (FOCUS) to provide an accurate list of out-of-field teachers for Board approval to include the following:</p> <ul style="list-style-type: none"> • Work with IM to train and encourage school principals to run the out-of-field report for parent notification as a means for comparing data with district-run reports and checking for errors in out-of-field reporting. • Continue to provide notice to principals regarding procedures for working with HR Staffing and securing Board approval when out-of-field placement arises. • Work with appropriate staff regarding establishment of timeliness and enforcement of deadlines for entering information into the course master.
9 and 56	Teacher did not complete the General Knowledge requirements within one calendar year of the date of employment under a temporary certificate.	Going forward, new state legislation for the General Knowledge exam allows the validity of the temporary certificate to pass the exam. The exam is no longer required within the first year of employment.
35 and 38	Teacher did not hold a valid Florida teaching certificate	Finding 35, Charter School No.1181: Our school PDF will coordinate with the district to ensure full compliance of teacher's certification.

		<p>Finding 38, Charter School No. 1221: Teachers are notified on expiring certificate status in advance.</p> <p>District will review teacher certification quarterly to ensure full compliance and notify school of certificate status that is non-compliant.</p>
18	Teacher did not earn all in-service training points to teach Language Arts to ELL students according the in-service training timeline	The District will provide additional training and will monitor for compliance.
42 and 77	Teacher earned no in-service training points in ESOL strategies	<p>Finding 42, Charter School #1231: Improved oversight</p> <p>Finding 77, Charter School #5551: ESOL Coordinator will e-mail and speak to each affected teacher in-person of in-service points needed. ESOL Coordinator will do quarterly checks on in-service points of affected teachers, sharing with the Principal the progress of each teacher. If a teacher needs more support, ESOL Coordinator will meet with that teacher on a weekly basis to assist teacher.</p>
25	Parents of students not notified of the teacher's out-of-field status	<p>The Certification office will continue to work with the Information Management (IM) team to enhance the out-of-field program in the new course master (FOCUS) to provide an accurate list of out-of-field teachers for Board approval to include the following:</p> <ul style="list-style-type: none"> • Work with IM to train and encourage school principals to run the out-of-field report for parent notification as a means for comparing data with district-run reports and checking for errors in out-of-field reporting. • Continue to provide notice to principals regarding procedures for working with HR Staffing and securing Board approval when out-of-field placements arise. • Work with appropriate staff regarding establishment of timeliness and

		enforcement of deadlines for entering information into the course master.
34, 39, 44, 69, and 70	Teachers hired as “permanent substitutes” to provide direct instructional services without meeting teacher certification qualifications or General Knowledge requirements	<p>The District will review teacher certification quarterly to ensure full compliance and notify of certificate status.</p> <p>Finding 34, Charter School #1181: The school’s PDF will coordinate with the district to ensure full compliance of teacher’s certification.</p> <p>Finding 39, Charter School #1221: Teachers are given a specific time frame to satisfy school’s certification requirements to avoid future findings and be qualified to teach within their subject area.</p> <p>Finding 44, Charter School #1231: Improved oversight</p> <p>Finding 69, Charter School #5411 - New state legislation for the General Knowledge exam allows the validity of the temporary certificate to pass the exam. The exam is no longer required within the first year of employment.</p> <p>Finding 70, Charter School #5411: DCSW will actively post for teacher positions. Interviews and offers will be made for certified teachers. In the event a certified teacher is not available, DCSW will hire & use a permanent substitute until a certified candidate accepts the position.</p>

Charter schools will continue to process certificated personnel through the District’s Certification Office. Certification Specialists will be invited to Charter School Principals’ meetings to provide in-service on certification/hiring topics. District charter staff will work with legal staff to determine next steps in contract negotiations for maintaining proper records.

Student Transportation

Finding Numbers	Summary of Finding	District Statement of Explanation
1 and 2	Students reported but not eligible	DCPS report created to identify any PK students riding non-ESE buses and any

		student bus riders enrolled in non-transportation schools.
3	Students reported in the IDEA weighted ridership category for center to center gifted services	Transportation will emphasize FEFP ineligibility of Gifted students to contractors and drivers. We will also caution data entry staff to look carefully at ridership attendance patterns that may indicate that the riders are Gifted only.
4 and 5	Students reported but ridership could not be validated	Solutions for this problem include changing our procedures, changing our method of data input, or electronically scanning student bus ridership attendance. Staff will discuss the best way to handle the problem within budgetary & time constraints and implement as soon as possible. Also, reinforce data entry training to double check days of ridership attendance. If there are zero days of attendance, either do not key the student for transmittal to DOE or properly mark the student as a non-rider.
6, 9, and 10	Students incorrectly reported in the Hazardous Walking ridership category with no crossing of a hazardous area or lived less than 2 miles from their assigned school.	Transportation's VEO software will be used to facilitate identifying distance to school and hazardous walking for students via a report. Some students distance to school cannot be calculated by VEO because the address does not geocode on our map. For these, Staff will discuss other options such as using a service for batch geocoding and distance calculation. Options for determining Hazardous Walking outside VEO will have to be done manually until a better option is presented.
7 and 8	Students reported in the IDEA - PK through grade 12, weighted ridership category but IEPs did not indicate the required criteria, or students not reported in the IDEA – PK through grade 12, weighted ridership category but IEPs did indicate required category.	District has implemented an ESE IEP system that is part of the Student Information Systems FOCUS software. Transportation has requested that the five required criteria on the IEP be listed on the transportation data entry screen to facilitate correct FEFP membership categorization.
11	Days in term reported incorrectly	Caution staff to be more diligent in determining if a student is a daily bus rider

		before reporting ridership of less than full days in term.
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Charter school administrative staff will review transportation records and entry to ensure accurate reporting of FTE. Charter school staff will attend professional development opportunities offered by the district. District charter staff will work with legal staff to determine next steps in contract negotiations for maintaining proper records.